

**Supplementary Information on**

**EC(2013-14)12: Head 144 - Constitutional and Mainland Affairs Bureau**

**following the meeting of the Establishment Subcommittee of  
the Finance Committee on 11 December 2013**

At the meeting of the Establishment Subcommittee of the Finance Committee held on 11 December 2013, Members requested the Administration to provide supplementary information on the support services for Hong Kong residents and enterprises in the Mainland provided by the existing Mainland Offices of the Hong Kong Special Administrative Region (HKSAR) Government (the Mainland Offices) and number of requests for assistance received by these offices in recent years with a breakdown by the nature of requests and follow-up actions taken, as well as to elaborate on the functions of the Wuhan Economic and Trade Office (ETO) in supporting Hong Kong residents in the Mainland as set out in paragraph 8 of EC(2013-14)12. The requested supplementary information is provided in the ensuing paragraphs.

2. The 2013 Policy Address announced the initiative of enhancing the functions of the Mainland Offices with a view to providing better support to Hong Kong residents and enterprises in the Mainland. To implement the relevant initiative in the Policy Address, the existing Mainland Offices have enhanced their services in the following four areas:

- (1) Liaising with Hong Kong residents and enterprises and conveying their concerns: all Mainland Offices have dedicated staff to liaise with Hong Kong residents and enterprises in the Mainland, including Hong Kong business associations, enterprises, professionals, students and retirees etc. to understand their situation and service needs. The Mainland Offices also convey views and concerns of Hong Kong residents and enterprises to the Mainland authorities concerned in a timely manner.
- (2) Providing information: the Mainland Offices collect practical information such as medical care, education, legal services etc. for disseminating to Hong Kong residents in the Mainland through production of information booklets and the offices' websites to assist Hong Kong residents to adapt to living in the Mainland. For details, please refer to "Practical Guide for Hong Kong People Living in the Mainland – Beijing" at Annex 1. In the meantime, the Mainland Offices are also revamping their websites to facilitate Hong Kong residents and enterprises in the Mainland to obtain information. The new website of the Beijing Office (BJO) was launched in December

2013<sup>1</sup> while the other offices will complete revamping their websites shortly.

- (3) Stepping up efforts in conducting policy research: the BJO has conducted researches on national policies related to taxation, labour and intellectual property which are of concerns to Hong Kong enterprises to analyse the challenges and opportunities brought about by these policies to Hong Kong enterprises. The BJO has also arranged experts to hold seminars in the Mainland and compiled Topical Newsletter to disseminate the findings to Hong Kong business associations and enterprises. The Mainland Offices have also stepped up efforts in gathering information on major development and investment projects in various provinces and municipalities and disseminating such information through periodic newsletters, as well as organising seminars and talks on subjects which are of concerns to Hong Kong enterprises to assist them in seizing development opportunities.
- (4) Rendering assistance: in addition to the Immigration Divisions in the BJO and Guangdong ETO, the new Immigration Division in Chengdu ETO commenced operation in October 2013 to provide more timely assistance to Hong Kong residents in distress in the Mainland. As regards other assistance cases not relating to immigration and personal safety matters, the Mainland Offices will provide practical assistance in the light of circumstances of the cases and requests from the assistance seekers. Assistance that can be rendered by the Mainland Offices to Hong Kong residents in the Mainland is detailed at Annex 2, and the number of requests for assistance received in the past three years with a breakdown by the nature of requests is set out in Annex 3.

3. As stated in paragraph 8(f) of EC(2013-14)12, one of the main functions of the ETO planned to be set up in Wuhan by the HKSAR Government is to support Hong Kong residents and enterprises. Like other Mainland Offices, the Wuhan ETO will provide services and information that are required by Hong Kong residents and enterprises. The HKSAR Government will also review from time to time the establishment and operation of Immigration Divisions of the Mainland Offices as needed with a view to providing practical assistance to Hong Kong residents in distress in the Mainland. It is our long-term policy objective to set up an Immigration Division in each Mainland Office subject to the availability of resources.

**Constitutional and Mainland Affairs Bureau  
January 2014**

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<sup>1</sup> The website of BJO: <http://www.bjo.gov.hk/>.



## Practical Guide for Hong Kong People Living in the Mainland —Beijing

For Hong Kong people who are working, living and doing  
business in the Mainland

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# 02

## Preface and Introduction to BJO

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### Preface

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With increasingly close cooperation and frequent communications between Hong Kong and the Mainland, a growing number of Hong Kong people are living in the Mainland or commuting between Hong Kong and the Mainland. The Office of the Government of the Hong Kong Special Administrative Region in Beijing (BJO) has compiled this booklet with a view to providing Hong Kong people with useful information in relation to working, living, doing business, investing and studying in Beijing.

The booklet consists of ten chapters. Chapters 1 through 3 cover topics including an introduction to Beijing, transportation and dealing with emergency and accidents in Beijing; Chapters 4 and 5 provide an overview with respect to working, doing business and investments in the Mainland / Beijing. Chapters 6 through 10 provide information on housing, education, medical and legal services, marriage and giving birth.

BJO has engaged Ernst & Young to collect information and compile this booklet. Despite our best efforts to ensure that the information contained in this booklet is accurate, BJO makes no guarantees of the accuracy, completeness and timeliness of the information contained herein. Readers should verify the information and pay attention to the latest announcements from the relevant organizations and government authorities.

We would also like to thank the Hong Kong Chamber of Commerce in China, Hong Kong Association of China Business and Hong Kong Professionals (Beijing) Association for their input to certain chapters of the booklet.

# 03

## Preface and Introduction to BJO

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### Introduction

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#### **Introduction of the Office of the Government of the Hong Kong Special Administrative Region in Beijing (BJO)**

The BJO was formally set up under the Basic Law of the Hong Kong Special Administrative Region (HKSAR) on March 4, 1999. Its main functions include further enhancing the HKSAR Government's liaison and communication with the Central People's Government, Mainland authorities, and province, municipalities, autonomous regions under the purview of the BJO; facilitating exchange and co-operation in business and other aspects between Hong Kong and the Mainland; promoting Hong Kong to people of the Mainland; processing applications for entry to Hong Kong; and providing practical assistance to Hong Kong people in distress in the Mainland.

The BJO is organised into four divisions, including Economic Affairs, Trade and Liaison Division, Immigration Division, Information Division and Office Administration Division.

## Contacts

**Office of the Government of the HKSAR in Beijing**

Office hours: Monday to Friday: 8:30 am – 12:00 pm; 1:00 pm -5:30 pm (not available during Mainland public holidays)  
Tel: (8610) 6657 2880  
Fax: (8610) 6657 2821  
Address: No.71, Di'anmen Xidajie, Xicheng District, Beijing  
Zip code: 100009

**Immigration Division, BJO (Office Hours)**

Tel: (8610) 6657 2880 Ext.032  
Fax: (8610) 6657 2830

## Other contacts

**Immigration Department, the Government of the HKSAR**

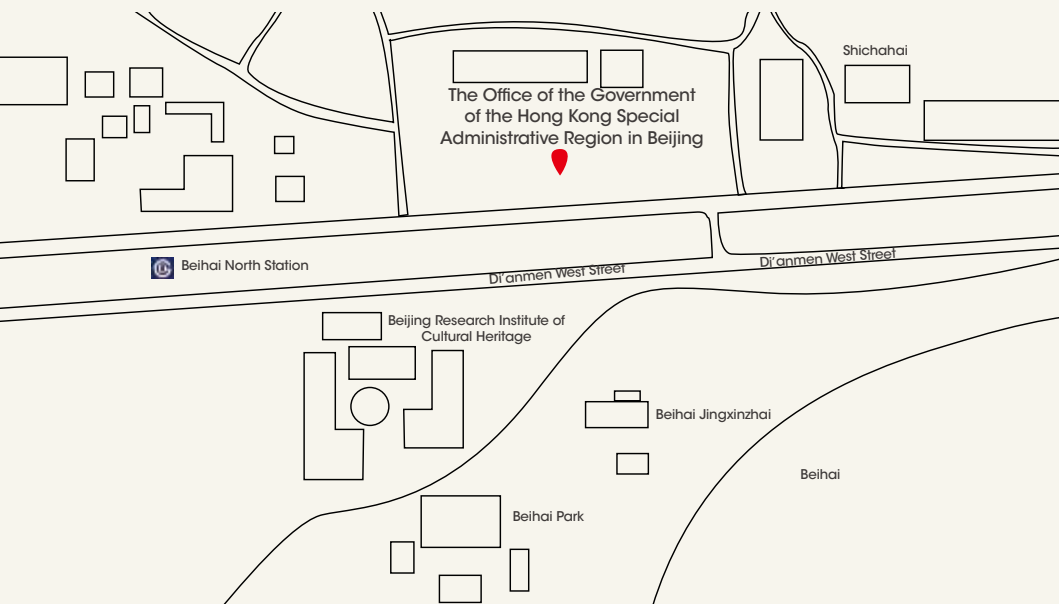
Assistance to Hong Kong People Unit (24-hours hotline)  
Tel: (852) 1868  
Fax: (852) 2519 3536  
Address: 9/F, Immigration Tower, 7 Gloucester Road, Wan Chai, Hong Kong

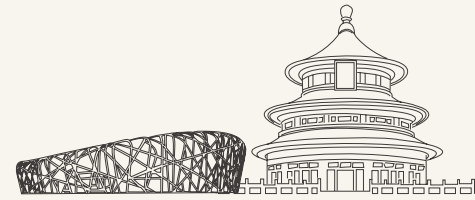
**Immigration Division, Economic and Trade Office of the Government of the HKSAR in Chengdu (Office Hours)**

Tel: (8628) 8676 8310 Ext. 330  
Fax: (8628) 8676 8300  
Address: 38/F, Tower 1, Plaza Central, 8 Shuncheng Street, Yan Shi Kou, Chengdu  
Zip code: 610016

**Immigration Division, Economic and Trade Office of the Government of the HKSAR in Guangdong (Office Hours)**

Tel: (8620) 3891 1220 Ext.608  
Fax: (8620) 3877 0466  
Address: Flat 7101, Citic Plaza, 233 Tian He North Road, Guangzhou  
Zip Code: 510613





**1. An Overview of Beijing** ▶



## An Overview of Beijing

China covers a land area of 9.6 million square kilometers and currently consists of four municipalities (Beijing, Shanghai, Tianjin and Chongqing), 23 provinces, five autonomous regions (Tibet, Xinjiang, Inner Mongolia, Ningxia, and Guangxi) directly under the Central Government, and two special administrative regions (Hong Kong and Macau).

Beijing is the capital of China, as well as the political, economic and cultural center of the country. Beijing serves as a hub for both land and air transportation and plays an important role in the contexts of both domestic and international communications.



## About Beijing

### ► Population

As of 2012, the population of Beijing stood at approximately 20,693,000.

### ► Administrative districts

Beijing covers a land area of 16,400 square kilometers, which is divided into 14 districts (including Xicheng, Dongcheng, Chaoyang, Haidian, etc.) and two counties, including:

#### > Haidian District

Many renowned higher education institutions, including Tsinghua University and Peking University are located within the district. With rich technical, educational and cultural resources, several science parks and industrial incubator areas are established within the district, including the Zhongguancun Science Park and Shangdi Technology Park. The Zhongguancun electronics market is known as "China's Silicon Valley".

#### > Chaoyang District

Located in southeast Beijing, the Chaoyang district is the largest and most modern district. The majority of the foreign embassies are located in this district. Chaoyang District is also where Beijing's Central Business District is located, and, thus a good number of multinational companies, foreign invested enterprises, world renowned hotels and restaurants have established their presence in the district. Chaoyang district has become the first choice of residence location for many expatriates.

#### > Xicheng District

Xicheng District is situated in western Beijing. With a great number of government agencies in the district. The Financial Street which has attracted hundreds of financial institutions is also located in the Xicheng District. In addition, the popular shopping and entertainment center, Xidan shopping area, can also be found in the area.

## An Overview of Beijing

The typical shapes of power plugs in the Mainland are shown in the pictures below:



## About Beijing

### ► Voltage

As with most other countries, China adopts the metric measurement system.

Household voltage is 220 volts in the Mainland, which is the same as Hong Kong. No voltage conversion is needed for use electrical appliance purchased from Hong Kong. However, the shape of the power plug is different from those commonly used in Hong Kong and thus a plug adapter may be required.

### ► Currency

China's official currency is Renminbi (RMB), commonly known as Yuan. Paper bill includes 1, 5, 10, 20, 50, 100 Yuan and 1, 2, 5 Jiao, and coins include 1, 5 Jiao and 1 Yuan. Currency exchange service is available at Beijing Capital International Airport, banks and major hotels.

Besides cash, banking service is also available for Hong Kong people living in China. In general, basic documents required for opening bank accounts include, but are not limited to, the following:

1. Identification Document, e.g. passport, Mainland Travel Permit for Hong Kong and Macau people (commonly known as "Home Visit Permit")
2. Statement with residential address

Please check with specific banks for detailed application process and related information if necessary.



## An Overview of Beijing

### About Beijing

#### ► Public holidays

Holiday	Date and No. of Days	General Holiday Arrangement
New Year	<ul style="list-style-type: none"> <li>■ 1 day</li> <li>■ January 1 of each year.</li> </ul>	Normally by rearranging the closest weekend to before or after January 1 <sup>st</sup> to make up a 3-day holiday.
Spring Festival	<ul style="list-style-type: none"> <li>■ 3 days</li> <li>■ New year's eve and first two days in Lunar calendar, which normally falls in January or February in Georgian Calendar.</li> </ul>	Normally by rearranging the closest two weekends to before or after Spring Festival to make up a 7-day holiday.
Qingming Festival	<ul style="list-style-type: none"> <li>■ 1 day</li> <li>■ Qingming festival in Lunar calendar, which normally falls in April in Georgian Calendar.</li> </ul>	Normally by rearranging the closest weekend to before or after Qingming Festival to make up a 3-day holiday.
Labor Day	<ul style="list-style-type: none"> <li>■ 1 day</li> <li>■ May 1 of each year.</li> </ul>	Normally by rearranging the closest weekend to before or after May 1 <sup>st</sup> to make up a 3-day holiday.
Dragon Boat Festival	<ul style="list-style-type: none"> <li>■ 1 day</li> <li>■ May 5 in Lunar calendar, which normally falls in June in Georgian Calendar.</li> </ul>	Normally by rearranging the closest weekend to before or after Dragon Boat Festival to make up a 3-day holiday.
Mid-Autumn Festival	<ul style="list-style-type: none"> <li>■ 1 day</li> <li>■ August 15 in Lunar calendar, which normally falls in September in Georgian Calendar.</li> </ul>	Normally by rearranging the closest weekend to before or after Mid-Autumn Festival to make up a 3-day holiday.
National Day	<ul style="list-style-type: none"> <li>■ 3 days</li> <li>■ October 1 - 3 of each year.</li> </ul>	Normally by rearranging the closest two weekends to before or after October 1 <sup>st</sup> to make up a 7-day holiday.

The State Council would generally publish holiday arrangement for the following year every December. For more information, please visit the website of the Central People's Government of the People's Republic of China: <http://english.gov.cn/>.

## An Overview of Beijing

### About Beijing

#### ► Climate



Beijing is located in warm temperate zone which is characterized by the sub-humid continental monsoon climate. Each of the four seasons also carries distinct features. Spring and fall are short while summer and winter are relatively long. Summer is usually hot with an annual precipitation at approximately 720.6mm, concentrating in the months of June, July, and August. Beijing has lower relative humidity, which is around 57% on average (annual) and may drop to 46% or below from time to time. Beijing's winter can be dry and cold where the daily average temperature can fall below 0°C. Visitors to Beijing in winter are advised to bring proper moisturizing products such as shower gel and lotions and appropriate warm clothing such as hats, scarf, gloves, thick trousers, warm shoes, etc. There will be adequate indoor heating in most places, but this will also lead to dryness.

#### Travel Documents for Visiting Beijing

#### ► Valid identification documents for traveling to Beijing

Mainland Travel Permit for Hong Kong and Macau resident (commonly known as "Home Visit Permit") is the valid travelling document used by Hong Kong people who are Chinese citizens for traveling to the Mainland. With valid Home Visit Permit, the holders can make multiple entries into or exits from the Mainland. Hong Kong people can apply for the Home Visit Permit in Hong Kong with China Travel Service (Hong Kong) Limited (CTSHK). For more information, please visit: <http://www.ctshk.com/english/index.htm>.

For Hong Kong people who are not qualified to apply for Home Visit Permit, they can travel to the Mainland with a valid foreign passport or travel documents together with a Chinese visa. For more information, please visit the website of the Bureau of Exit and Entry Administration of the Ministry of Public Security (Chinese Version Only): <http://www.mps.gov.cn/>.

If the Home Visit Permit is damaged or there are changes in personal

## An Overview of Beijing

### Travel Documents for Visiting Beijing

information, the holder of the Permit should apply for a new one with CTSHK by showing the original Permit and his/her Hong Kong Identity card.

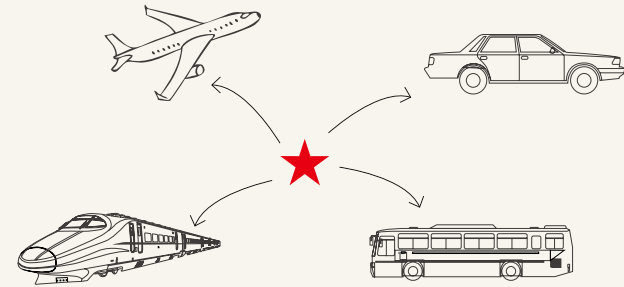
If the Home Visit Permit is lost in Hong Kong, the holder should apply with CTSHK for a new one with his/her own Hong Kong Identity card. If the Home Visit Permit is lost in the Mainland, the individual should report it immediately to the local police station and obtain a documentary proof of the report of loss. With the documentary proof of the report of loss, proper identification document and local residency documents, the individual can then apply with the local Bureau of Exit and Entry Administration of the Ministry of Public Security for an Entry and Exit Permit, which will allow him/her to return to Hong Kong/Macau.

### ► Temporary residence registration in Beijing

Hong Kong people should perform temporary residence registration for short-term stay in the Mainland. Registration forms for temporary accommodation must be completed when staying in hotels, guest houses, schools, and other institutions. If staying with relatives or friends, Hong Kong people should perform temporary residence registration with the local police station or residence registration office. For more detailed information, please visit the website of the Ministry of Public Security (Chinese Version Only): <http://www.mps.gov.cn/>.

### Leisure and Travel

Beijing is a city where traditions meet modernity. Visitors can take a tour roam around in the Hutongs and enjoy Peking Opera, or appreciate modern arts in the 798 Art Zone. Beijing boasts of historical sites such as the Great Wall, the Forbidden City, the Summer Palace, the Mansion of Prince Gong, Yonghegong Lama Temple and the Temple of Heaven etc., as well as modern tourist sites such as while the Bird's Nest and Sanlitun Pub Street. For more information about tourism in Beijing, please visit the website of Beijing Tourism Development Commission: <http://english.visitbeijing.com.cn/>.



## 2. Transportation ►

## Transportation

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### Overview

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All automotive vehicles, non-automotive vehicles and pedestrians should keep to the right side of the road in the Mainland, which differs from the practice of keeping to the left in Hong Kong.

Besides, the traffic rules also differ. In the Mainland, vehicles may take right turn even if the red light is on, but this would only be applicable where no disturbance is made to cars or pedestrians passing by (however, if the red light signaling right turn is an arrow instead of a round shape, vehicles would be prohibited from taking the right turn until the light turns green). In Hong Kong, on the other hand, no vehicles may take the right turn whenever the red light is on.

Pedestrians and drivers of automotive vehicles and non-automotive vehicles should observe all traffic rules applicable in the Mainland. Besides, Beijing municipal has also promulgated and implemented specific local rules. For more information, please refer to the website of Beijing Traffic Management Bureau: <http://www.bjttgl.gov.cn/publish/portal1/>.

### Public Transportation in Beijing

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#### ► Subway

Currently, there are over 10 subway lines operating in Beijing. All lines (except the airport express) adopt a flat fare charge of RMB 2 per trip (from the point of entering the gate/wicket of a departure station until leaving the gate/wicket of a destination station). Moreover, such trip is not limited by time, distance travelled or number of transfers, except for the airport express. The airport express to Beijing Capital Airport has a flat fare of RMB 25.

For more detailed information, please refer to the website of Beijing Mass Transit Railway Operation Corporation Limited (Chinese Version Only): <http://www.bjsubway.com/>.

#### ► Taxi

Taxi stands are often found in public areas such as hotels, business

## Transportation

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### Public Transportation in Beijing

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centers, hospitals and residential quarters. Passengers may also book taxis over the phone or through the internet. The service hotline of Beijing taxi is 96106. For more detailed information, please refer to (Chinese Version Only): <http://www.96106.com.cn>.

Beijing taxies implement a unified fare charge policy, i.e. RMB 13 for the first 3 kilometers and RMB 2.3 per kilometer thereafter. There are also surcharges to the fare, namely fuel surcharge, low-speed surcharge, tarry fee, night charge and appointment fee, etc.

#### ► Buses

Beijing has a bus network that basically covers the whole city. The starting fare (paid by cash) is generally RMB 1, and for those lines travelling to the outskirts of the city, the applicable fare shall be RMB 2. Those with a Bus Pass could enjoy a 60% discount, i.e., reducing starting fare to RMB 0.4 (RMB 0.2 for local students). For more information, please visit the website of the Beijing Public Transport Holdings Limited: <http://www.bjbus.com/home/index.php>.

Other bus services in Beijing include:

- **Airport shuttle** – passengers can choose to travel between the airport and other locations within the city or from airport to surrounding cities with airport shuttles. For details, please visit the website of the Beijing Capital International Airport: <http://en.bcia.com.cn>.
- **Inter-province shuttle** – Inter-province shuttle services serve visitors travelling from Beijing to other locations within the Mainland. Online ticketing services are available for certain routes. For further details and information on routes / services available, please refer to the website of the Beijing Inter-province Ticket Management Center (Chinese Version Only): <http://www.e2go.com.cn/>.

#### ► Railway

Beijing is the center of China's railway network which spans across the whole country, including the rail line from Beijing to Kowloon of Hong Kong. There are five railway stations located in the urban area of Beijing, namely Beijing railway station, Beijing East railway station, Beijing West railway station, Beijing South railway station

## Transportation

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### Public Transportation in Beijing

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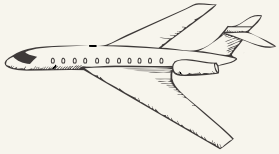
and Beijing North railway station. Beijing is well connected to many Mainland cities through various intercity routes (with high-speed train services for certain routes).

For purchase of railway tickets, passengers would be required to provide valid travel documents containing the passengers' names and other identification information (Home Visit Permit for Hong Kong and Macau people, applicable and valid passports etc.). Passengers may, based on their preferences, choose their desired travel date, time and seats. Passengers may purchase train tickets, by visiting the ticketing offices located at relevant railway stations, via ticketing hotlines (8610-12306), or online via website (Please refer to the website of China Railway Customer Service Center below).

For further information, please refer to the website of the China Railway's Customer Service Center and Beijing Railway Bureau (Chinese Version Only):

<http://www.12306.cn/mormhweb/>

<http://www.036.com.cn/index.jhtml>



#### ► Air

The Beijing Capital International Airport (BCIA) is located in the Shunyi district. BCIA is about 20 kilometers away from the CBD area in Chaoyang district. The majority of the domestic and international flights to and from Beijing land in or depart from the BCIA. BCIA is connected to downtown by Beijing Airport Highway. The Airport Express Line of Beijing Subway (airport express) takes around 30 minutes between Dongzhimen and Terminal 2. There is another airport, Nanyuan Airport, in Fengtai district, which is 13 kilometers away from Tiananmen Square. Nanyuan Airport was transformed from military airport to civilian airport and serves exclusively the China United Airlines.

#### ► Public bicycle rental

Beijing provides public bicycle rental service. Currently, there are seven districts where public bicycle rental service stations can be found. All those who work, study, travel or conduct business in Beijing and meet necessary conditions, i.e., aged between 18 and 65 years old, with height of 130cm or above, in good physical health /

## Transportation

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### Public Transportation in Beijing

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conditions, may apply for public bicycle rental card. Bicycles are generally provided to qualified users for free within the first hour, while a RMB 1 per hour would be charged after the first hour. A ceiling on the rental charges is also set at RMB 10 for 24-hour usage.

For more detailed information, please visit the website of the Public Bicycle in Beijing (Chinese Version Only): [http://www.bjsj.gov.cn/bjggzxc/Home\\_index\\_1\\_1.html](http://www.bjsj.gov.cn/bjggzxc/Home_index_1_1.html).

### Driving License and buying vehicles

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#### ► Driving license

Hong Kong people are required to obtain valid driving licenses if they wish to drive in the Mainland. Drivers should carry their driving licenses while driving. Hong Kong people who meet relevant conditions promulgated by the Ministry of Public Security (including requirements in age and physical and other conditions, etc.) could apply for driving licenses from traffic management departments.

Hong Kong people who hold driving licenses issued by relevant authorities of Hong Kong, Macau, Taiwan or other foreign countries could apply for Chinese driving licenses after meeting certain requirements by the State Council Ministry of Public Security (including age, physical and other conditions) and passing the corresponding examination. Moreover, Hong Kong people who have overseas driving licenses can apply for temporary driving permission from traffic management department of the State Council Ministry of Public Security if they need to drive in the Mainland for a period not exceeding three months.

For more detailed information with respect to applications of driving licenses and temporary driving permissions, please refer to the website of Beijing Traffic Management Bureau: <http://www.bjtgl.gov.cn>.

### ► Buying vehicles

Beijing has put in place control measures over the number of passenger cars. There is a quota system for the purchase of vehicles through a pool / draw system. Once permission for purchase is obtained, qualified individuals could then proceed with necessary vehicle registration. If Hong Kong people wish to apply for license plates, they should meet the requirements below:

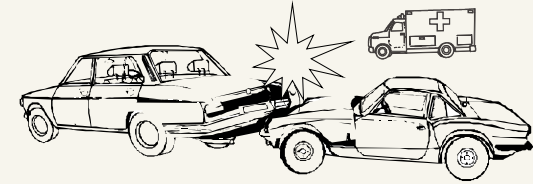
1. No passenger cars being held / owned under his/her name in Beijing, whether or not the vehicle(s) is subject to de-registration or scrapping; and he / she should hold a valid driving licenses, issued by Public Security departments.
2. Hold a Home Visit Permit with a validity period of ten years. Have a Temporary Residence Registration Certificate in Beijing for over a year.

For detailed information about the application for license plates, please refer to the website of Beijing Passenger Cars Indicators Regulation Management Office (Chinese Version Only): <http://www.bjhjyd.gov.cn/>.

### ► Traffic management measure for automotive vehicles

In order to reduce the pollutant emissions and maintain a smooth flow of traffic, Beijing has adopted traffic management measures on automotive vehicles since October 2008, and the same measures are still in force to date. According to the measures, vehicles with car plate ending with a specific number would be prohibited on the roads between 7:00 and 20:00 on a certain day during weekdays; restricted areas include any roads within the Fifth Ring Road, not including the Fifth Ring Road.

For information on relevant measures and road traffic, please refer to the website of the Beijing Traffic Management Bureau: <http://www.bjtgl.gov.cn/publish/portal1/>.



## 3 .Emergency and Accidents ►

### Dealing with emergency and accidents

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If Hong Kong people have accidents (e.g., traffic accident, fire etc.), other emergencies (e.g., robbery, attack etc.), or casualties in the Mainland, the parties concerned should immediately report to the local Public Security Bureau. They can dial 110 for assistance from the police; 120 for medical assistance (fees are generally charged for medical services, including charges for using ambulance services and receiving emergency treatments); 119 for fire services; and 122 for reporting of traffic accidents.

For further assistance, please contact the Immigration Department of the Government of the Hong Kong Special Administrative Region (Immigration Department), BJO, the Economic and Trade Office of the Government of the Hong Kong Special Administrative Region in Chengdu (CDETO) or the Economic and Trade Office of the Government of the Hong Kong Special Administrative Region in Guangdong (GDETO).

For Hong Kong people in the Mainland, the HKSAR Government can provide the following assistance in case of emergency and accidents:

- To issue an Entry Permit for returning to Hong Kong if identification document is lost.
- To notify relatives of the concerned party in Hong Kong and advise on procedural matters in case of serious accident or casualty.
- To contact relatives or friends of the concerned party in Hong Kong for financial assistance on request.
- To notify relatives of the party concerned in Hong Kong regarding his/her detention or arrest upon receipt of notification from the law enforcement agencies in the Mainland.
- To inquire, upon request from the relatives and friends of the concerned party, about the situation of the detention or arrest.
- To provide on request from the concerned party or his/her relatives and friends, information on lawyers in the Mainland.
- Provide any other relevant advisory services.

Assistance that **cannot** be provided by HKSAR Government includes:

- To intervene in the judicial system or administrative operations of the Mainland when providing assistance to Hong Kong people, under the principle of 'One Country, Two Systems'.
- To shield unlawful act of Hong Kong people or absolve them from criminal liability.

### Dealing with emergency and accidents

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- To get better treatment for Hong Kong people in hospital, under detention or in prison than that provided for Mainland people.
- To pay the hotel, legal, medical or travelling expenses or any other bills for the parties concerned.

### Involvement in administrative or criminal cases - rights, procedures and assistance

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If Hong Kong people are detained, arrested, tried, penalized or are subject to other mandatory measures due to acts or suspected acts in violation of criminal laws, the parties concerned shall be subject to the same legal proceedings and are entitled to the same legal rights as local people in the Mainland.

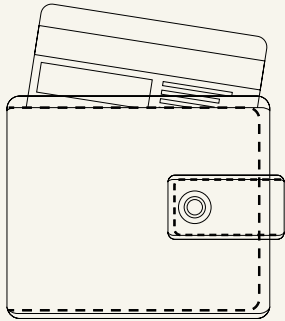
If Hong Kong people have violated laws or regulations issued by the Administration for Industry and Commerce or Tax authorities (such as operating without a valid business license, tax evasions, etc), but such violations do not constitute crimes, the party concerned may be subject to administrative penalties (such as warning, detention, hard labor, revocation of business licenses, fines, etc). If Hong Kong people violate public security regulations, such as involvement in fights, drug abuse, prostitution etc., the party concerned would be subject to penalties which may include warnings, fines, administrative detentions, etc provided that such acts do not constitute criminal crimes.

### Under arrest or detention

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Hong Kong people who are arrested or detained for criminal cases in the Mainland may contact the BJO, CDETO, GDETO or the Assistance to Hong Kong People Unit of the Immigration Department of Hong Kong for assistance. The HKSAR Government can provide the following assistance to the individuals or their families:

- To inform relatives of the parties concerned in Hong Kong upon receipt of notification from the law enforcement agencies of the Mainland;
- To inquire, on request from the relatives and friends of the



### Under arrest or detention

parties concerned, about the situation of the case for which the parties concerned are arrested or detained by the law enforcement agencies;

- To provide, on request from the parties concerned or their relatives and friends, information on lawyers in the Mainland;
- To provide any other relevant advisory services.

Hong Kong people, who are arrested or detained for any charge of criminal offence in the Mainland, can request the public security authorities to notify their families and appoint lawyers for legal services. Lawyers can meet or communicate with their clients as well as to review, copy, make photocopy of materials related to the case, collect evidence, participate in court's inquiries and defend their clients, and request for terminating or altering mandatory measures imposed on their clients who have been detained longer than the stipulated period. According to the laws and regulations of the Mainland, lawyers practising in Hong Kong are not allowed to provide legal services to the parties concerned in the capacity of a solicitor.

Where necessary, the parties concerned or their families may reflect their requests or views to the relevant authorities through the HKSAR Government.

### Other emergencies

#### ► Loss of identification documents

Hong Kong people who have lost their Hong Kong Identity Cards and Home Visit Permits in the Mainland should report it to the public security authorities (website of the Ministry of Public Security: <http://www.mps.gov.cn/n16/index.html>) and obtain a documentary proof of the report of loss, and apply to the local exit and entry authorities (website of the Bureau of Exit and Entry Administration of the Ministry of Public Security: <http://www.mps.gov.cn/n16/n84147/index.html>) or the China Travel Service office in Shenzhen {Address: Shop B5, 2/F, Shenzhen Railway Station; Telephone No.: (86 755) 8234 7136} for the issue of an Entry and Exit Permit. If assistance for returning to Hong Kong is

### Other emergencies

needed, the parties concerned may contact BJO, CDETO, GDETO or the Assistance to Hong Kong People Unit of the Immigration Department. The HKSAR Government will provide necessary assistance and relevant information on a case by case basis. BJO can issue an entry permit to Hong Kong people who have lost their Hong Kong identity documents to facilitate their return to Hong Kong.

#### ► Property loss

Hong Kong people who have lost money in the Mainland should report to a nearby public security bureau. If the parties concerned need to return to Hong Kong urgently, they may contact BJO, CDETO, GDETO or the Assistance to Hong Kong People Unit of the Immigration Department for assistance. The HKSAR Government can assist the individuals to contact their relatives and friends in Hong Kong for financial assistance. If their relatives and friends cannot provide immediate assistance, BJO, CDETO or GDETO may consider allocating an appropriate amount of disbursement to help them return to Hong Kong as soon as possible. However, they must undertake in writing to repay the disbursed amount as early as they can.

#### ► Traffic accidents

If Hong Kong people are involved in traffic accidents in Beijing, minor incidents can generally be resolved through negotiation between/among the parties or through mediation by traffic police. However, the parties concerned should keep the scene where the accident happens intact and report to the police immediately under the following circumstances:

1. Vehicles are without valid car plate number; mark of passed inspection and insurance;
2. The drivers involved do not possess a valid driving license;
3. The drivers has consumed alcohol; or have taken psychiatric or anesthetic drugs restricted by the State;
4. The parties are in dispute regarding the causes or consequences of the traffic accident;
5. The vehicles cannot be removed by the individuals;

**Other emergencies**

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6. The vehicles have hit buildings, public facilities or other facilities;
7. Only one vehicle is liable in the accident.

For more details, please refer to Regulations regarding Simplified Procedures for the Handling of Traffic Accidents in Beijing. <http://www.bjgaj.gov.cn/web/>.

**Death and other related issues**

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Hong Kong people must report to the local Public Security Bureau immediately if their companions or relatives have suffered serious injuries or have died. Please contact the Immigration Department of HKSAR, BJO, CDETO, GDETO for assistance.

HKSAR Government can also inform the relatives of the deceased in Hong Kong about the death, and provide information on the relevant procedures (application of death certificates, identification and claim of remains, etc).

**4. Working** 



## ► Category of employment for Hong Kong people in the Mainland

In general, there are three types of employment arrangements for Hong Kong people working in the Mainland:

- A. **Hong Kong people directly employed by the Mainland employers** and with whom the Mainland employers should enter into employment contracts;
- B. **Hong Kong people who run self employed businesses in the Mainland;**
- C. **Hong Kong people assigned by foreign entities or entities incorporated in Taiwan, Macau or Hong Kong to work in the Mainland.** In such cases, there is no need for the individual to establish a labor relationship with the entity receiving the individual in the Mainland, but the foreign entity which sends the individual shall issue the proof of assignment and sign secondment agreement with the local receiving entity.

For those who have established labor relations with a foreign entity or with an entity in Taiwan, Hong Kong and Macau, and have been assigned to the Mainland for less than three months, they will not be required to apply for a Taiwan, Hong Kong and Macau Expatriates Work Permit (hereinafter referred to as "Work Permit"). For those who have been assigned to the Mainland with an accumulated period exceeding three months within one year, a Work Permit is required as in the case of direct employment.

## ► Things to note for working in the Mainland

Hong Kong people can seek job opportunities through different channels, for instance, by personal referral, through recruitment website or employment agency.

For Hong Kong people working in Beijing, the following points should be taken into consideration:

- Pursuant to the Regulations on Employment of Taiwan, Hong Kong and Macau People in the Mainland of China (hereinafter referred to as "Employment Regulations"), the employer in the Mainland can hire or accept assigned Hong Kong people

who meet the following conditions:

1. Aged between 18 and 60 (an investor that directly participates in business operations or persons with specific technical expertise needed in the Mainland may be aged 60 or above);
2. In good health;
3. Have valid travel documents (including the Home Visit Permit and other valid documents issued by competent authorities in the Mainland);
4. Have required qualifications as prescribed by relevant regulations if the person is engaged in any of the prescribed profession.

- **Work Permit:** According to the Employment Regulations, Hong Kong people should apply for a work permit when they work in the Mainland.
- **Terms of employment contract:** When signing an employment contract with an employer in Beijing, Hong Kong people should have a clear understanding of detailed terms of the contract, including the period of the contract; scope and location of work; constitution and standards of compensation, as well as method and timing of wage payments; bonus system (if applicable); work time and holiday, conditions for contract termination, period of probation, etc. so as to protect the employees' rights and interests. Calculation of salary, overtime payment and other kinds of living subsidy (if applicable) and related settlement should be clearly stated in the contract, instead of as a verbal promise.
- **Social security and commercial insurance:** When working in the Mainland, Hong Kong people should know whether employers will bear the cost of enrolling them in social security and purchasing commercial insurance.
- **Housing welfare:** Hong Kong people should take into consideration whether an employer will provide accommodation or rental subsidy and in the case of the former, the environment, transportation and security condition of the surrounding area of the accommodation.

## ► Application for Work Permits

The employer who intends to hire or accept assigned Hong Kong people should apply for a Work Permit for the individual(s) being hired an assigned. Hong Kong people who fall within the "self-employed" category should apply for a work permit by themselves.

To apply for a work permit for Hong Kong people, the employer shall submit supporting documents to the Beijing Municipal Human Resources and Social Security Bureau, including the original physical examination certificate (medical health certificate issued or certified by the Beijing Entry-Exit Inspection and Quarantine Bureau), Home Visit Permit for Hong Kong and Macau people, labor contract, etc.

As for Hong Kong people who wish / intend to run a self employed business in the Mainland, the documents which should be filed with the Beijing Municipal Human Resources and Social Security Bureau by themselves are as follows: Individual Proprietorship Business License, medical health certificate and Home Visit Permit.

For more detailed information on employment permits, please refer to the website of Beijing Municipal Human Resources and Social Security Bureau (Chinese Version Only): <http://www.bjld.gov.cn/>.

### ► Penalty for failure to comply with work permits requirements

According to the Employment Regulations, if the employer fails to apply for Work Permits for its Hong Kong employees, the relevant labor and social security authorities shall order it to remedy the situation within a specified time, and a penalty in the amount of RMB 1,000 may be imposed. On the other hand, the labor contract between the employer and Hong Kong employees will also become invalid and the rights and obligations of the two parties will no longer be protected by the law.

In addition, the employer shall cancel Work Permits after termination, dissolution or expiration of the employment with Hong Kong people. If the employer fails to do so, the relevant labor and social security authorities shall order it to remedy the situation, and a penalty in the amount of RMB 1,000 may be imposed.

According to the Employment Regulations, Mainland employers should sign labor contracts with their Taiwan, Hong Kong and Macau employees and pay social securities in accordance with the Interim Regulations on the Collection and Payment of Social Security Premiums. However, detailed implementation rules may vary from one region to another.

Enrollment in Social Security may fall into three categories as follows:

1. Hong Kong people, who are employed in the Mainland and have signed a labor contract with an employer, should enroll in the social security of the region where the employer is located;
2. Hong Kong people, who run a self employed business in the Mainland, should pay social security for their employees; and
3. Hong Kong people who have established employment relationship with foreign employers or employers in Taiwan, Hong Kong and Macau and are assigned to the Mainland may not need to enroll in social security if they have not entered into any direct employment contract with employers in the Mainland.

For the first category of Hong Kong people, as Beijing has not issued any detailed regulations, employers have the discretion to decide whether they would enroll their Hong Kong employees in the social security scheme. Meanwhile, Hong Kong people / employers should pay close attention to any updates of the relevant regulations and policies to be kept abreast of and comply with the relevant requirement.

Social securities include pension, unemployment insurance, medical insurance, work-related injury insurance and maternity insurance. For further details with respect to the contribution ratios of social securities stipulated by the Beijing authorities, please refer to Chapter 5 on "Doing Business in Beijing."

For more detailed information related to social security, please refer to Beijing Social Security Online Services website operated by Beijing Municipal Social Security Fund Management Center (Chinese Version Only): <http://www.bjld.gov.cn/csibiz/home/>.

### ► Individual Income Tax on Income of Wages and Salaries

Wages and salaries obtained by Hong Kong people from the

## Social Securities and Individual Income Tax

Mainland should be subject to the individual income tax in accordance with the PRC Individual Income Tax Law (Order of the President of the People's Republic of China [2011] No. 48) and relevant regulations. Hong Kong people, who have a domicile in the Mainland or do not have a domicile but have lived in the Mainland for over one year, shall pay China individual income tax on the income derived from inside and outside of the Mainland in accordance with the prevailing tax regulations.

**China Individual Income Tax treatment and calculation methods for Hong Kong people who sign labor contracts in Hong Kong and Mainland, respectively, and provide services in Hong Kong and Mainland**

According to the Arrangement between the Government of the People's Republic of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (hereinafter referred to as "PRC-Hong Kong Tax Arrangement"), if Hong Kong people have not been hired by a Mainland company, and the total period of their stay in the Mainland do not exceed 183 days within any 12-month period, and if their salaries are not borne or paid by any company or permanent establishment in the Mainland, their income from wages and salaries should not be subject to individual income tax of the Mainland.

Income from wages and salaries by Hong Kong people shall firstly be divided as domestic income and foreign income:

- Income from wages or salaries arising from duties performed or carried out in the Mainland, whether or not such amount is paid to the individuals by the employer in the Mainland, shall still be deemed as Mainland-sourced income; and
- Income for duties performed outside the Mainland, whether or not such amount is paid to the individuals by the employer in the Mainland, shall be deemed as foreign income.

Moreover, the China individual income tax liability shall be determined based on the time of residence in the Mainland (see table below):

## Social Securities and Individual Income Tax

Time of residence in the Mainland	Mainland Payment		Foreign Payment		Formula Applied (Tax Payable)	
	Domestic Income Domestic Payment	Foreign Income Domestic Payment	Domestic Income Foreign Payment	Foreign Income Foreign Payment		
Employees / Senior Executive	1 day-90/183 days (183 days in accordance with the PRC-Hong Kong Tax Arrangement)	Taxable	Tax-free; Senior executives up to the director provisions of applicable PRC-Hong Kong Tax Arrangement need to be taxed	Tax-free	Tax-free	(Taxable income from monthly salary paid inside and outside China * applicable tax rate - quick deduction) * (monthly salary paid inside and outside China / total monthly salary paid inside and outside China) * (number of days inside China in the month / number of days in the month) (Note: For senior executives up to the director provisions of applicable PRC-Hong Kong Tax Arrangement, see Note 1)
	91/184 days (184 days in accordance with the PRC-Hong Kong Tax Arrangement) - less than one year	Taxable	Tax-free; Senior executives up to the director provisions of applicable PRC-Hong Kong Tax Arrangement need to be taxed	Taxable	Tax-free	(Taxable income from monthly salary paid inside and outside China * applicable tax rate - quick deduction) * (number of days inside China in the month / number of days in the month) (Note: For senior executives up to the director provisions of applicable PRC-Hong Kong Tax Arrangement, see Note 2)
	1-year, less than 5-year	Taxable	Taxable	Taxable	Tax-free	(Taxable income from monthly salary paid inside and outside China * applicable tax rate - quick deduction) * [1 - (monthly salary paid outside China / total monthly salary paid inside and outside China) * (number of days outside China in the month / number of days in the month)]
	Over 5-year	Taxable	Taxable	Taxable	Taxable	Taxable income from monthly salary paid inside and outside China * applicable tax rate - quick deduction

Note 1: (Taxable income from monthly salary paid inside and outside the Mainland \* applicable tax rate - quick deduction) \* (number of days in the Mainland in the month / number of days in the month)

Note 2: (Taxable income from monthly salary paid inside and outside the Mainland \* applicable tax rate - quick deduction) \* [1 - (monthly salary paid outside China / total monthly salary paid inside and outside the Mainland) \* (number of days outside the Mainland in the month / number of days in the month)]

**Hong Kong People who are Employed Directly by the Mainland Employer and Work in the Mainland Only**

For Hong Kong people who are directly employed by and whose wages/salaries are borne by the Mainland employers, such wages and salaries are subject to Individual Income Tax. The income tax will be withheld by the employers.

Applicable individual income tax rates range from 3% to 45%, and can generally be split into seven categories on a progressive basis. Hong Kong people' salaries received in the Mainland will be subject to individual income tax reporting and payment on a monthly basis, after taking into account a monthly standard deduction in the amount of RMB 4,800. Some non-cash benefits or reimbursement provided to individuals based on actual costs may be exempt from individual income tax if they qualify as "non-taxable" items or benefits. These tax-free items include housing allowance, meal allowance, laundry expenses, and relocation expenses to and from the Mainland, home leave allowance, language training expenses, and children's education subsidies.

For more information on personal income tax please refer to the website of the Beijing Municipal Local Taxation Bureau: <http://english.tax861.gov.cn/>; or call the Beijing Local Taxation Bureau's service hotline: 8610-12366.

For more information about Arrangement between the Government of the People's Republic of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, please refer to the website of the State Administration of Taxation: <http://www.chinatax.gov.cn/n2925/index.html>.

According to the Circular of the State Administration of Taxation on Issues Concerning the Implementation of Several Policies on Individual Income Tax (Guoshuifa [2009] No. 121), Hong Kong people who open a factory in the Mainland and takes up the role of a director as well as performs managerial duties, his / her income / director's fees arising from such duties should also be subject to individual income tax.



## 5. Doing Business in Beijing



2012 Foreign Investment in the  
Mainland

source of Date: Foreign investment statistics.Ministry of Commerce of the PRC

## Foreign investment environment

### ► Investment environment

Since 1978, the Chinese government has carried out economic reforms and adopted opening policies to attract foreign investments. The policies were first implemented in the coastal areas and gradually expanded to the inland. Special Economic Zones, such as Shenzhen and Zhuhai, were the first to open to foreign investment, followed by inland cities. Foreign investment incentives were initially geographically oriented.

After the Mainland joined the World Trade Organization in 2001, the geographically-oriented incentives policy for foreign investment has gradually expanded to cover the central and western parts of the Mainland. To create a fair business environment, the Mainland has gradually phased out differential treatment of domestic and foreign investments and introduced industry-oriented incentive policy to encourage the development of specific sectors.

Foreign investments in the Mainland are subject to an approval system. Not all business sectors are open to foreign investors. In a bid to improve investment environment, the Mainland attempted to further simplify the approval procedures for foreign investments in recent years by delegating approval authority to lower governments.

### ► Key incentives for foreign investments

- A series of taxation, customs, financial and land development preferential treatments would be granted to Qianhai, Hengqin and Nansha of Guangdong province under the Mainland's 12th Five-Year Plan (2011-2015);
- Preferential Customs Duty and Corporate Income Tax (CIT) policies with respect to the development of the western part of the Mainland;
- Preferential Business Tax (BT) and Value Added Tax (VAT) treatment with respect to qualified income derived from offshore outsourcing services;
- High and new technology enterprises (HNTE) and small-scale enterprises with small profits are subject to a lower CIT rate;
- Public infrastructure projects, environmental projects, energy and water conservancy projects, agriculture, forestry, animal husbandry and fisheries projects encouraged by the state are

## Foreign investment environment

- eligible for preferential CIT treatments;
- Qualified software enterprises and integrated circuit enterprises may enjoy CIT and VAT preferential treatments;
- From August 1, 2013, small business enterprises which generate monthly income of less than RMB 20,000 and are recognized as small-scaled VAT payer/BT payer are temporarily exempt from VAT and BT;
- China (Shanghai) Pilot Free Trade Zone (SPFTZ): The State Council recently approved the establishment of the SPFTZ. According to the Overall Plan for the SPFTZ, foreign investors in the SPFTZ will be accorded national treatment in the pre-establishment phase of their business. A negative list will be drawn up to specify sectors where foreign investors in the SPFTZ will not be entitled to national treatment. For sectors outside the negative list, the procedure for examining and approving foreign invested enterprise contract and articles therein will be replaced by filing management system.

In addition to the above state-level preferential policies, local governments may grant incentive policies, such as financial subsidies and tax rebates, to attract foreign investment in their local jurisdictions.

### ► Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA) and its supplements

The Mainland government and the Hong Kong government signed the Closer Economic Partnership Arrangement (CEPA) on June 29, 2003 with a view to enhancing economic cooperation and integration between the Mainland and Hong Kong. In order to further strengthen the bilateral economic and trade cooperation between the Mainland and Hong Kong, ten supplements were signed during the period from 2004 to August 2013. The supplements aimed to gradually expand the scope of industries and regions covered under CEPA and enhance the eligibility of Hong Kong investors for preferential policies.

CEPA primarily covers three areas, namely trade in goods, trade in services as well as trading and investment facilitation.

The policies under CEPA for Hong Kong investors include the following:

## Foreign investment environment

■ **Trade in goods:** Imported goods of Hong Kong origin (excluding those that are prohibited from importation according to rules and regulations of the Mainland) would be eligible for zero tariff treatment. In order to claim / enjoy the preferential tariff treatment, the Hong Kong manufacturer will be required to make application accordingly, and prove that relevant consignment of goods being imported into the Mainland meets relevant conditions under the CEPA with respect to their origins. As of now, the Mainland and Hong Kong have agreed upon CEPA provisions with respect to manufacturing origins for approximately 1,700 types of goods.

■ **Trade in service:** Under CEPA, Hong Kong service suppliers<sup>1</sup> may enjoy preferential treatment when setting up businesses in various service sectors in the Mainland. Such preferential treatment may take different forms, and would include wholly-owned operations, relaxing restrictions on equity shareholding, reducing registered capital requirements, relaxing restrictions over geographical location and business scope, etc. As of the ninth CEPA supplements in June 2012, the Mainland and Hong Kong have announced 338 opening-up measures covering 48 service sectors. Meanwhile, a vast number of agreements and/or arrangements regarding mutual recognition of professional qualifications have been signed between the competent agencies (or authorities) of the Mainland and Hong Kong professional bodies/ organizations.

1. Hong Kong service suppliers: natural person of Hong Kong service suppliers refers to Hong Kong permanent people; legal person of Hong Kong service suppliers refers to any legal entities (corporation, partnership, sole proprietorship) that was established according to Hong Kong relative laws and operated at least 3 to 5 years. Legal person service suppliers must apply for <Certificate of Hong Kong Service Suppliers> from Department of Trade and Industry and then apply CEPA treatments from mainland related authorities. <Certificate of Hong Kong Service Suppliers > is not necessary for natural persons.

■ **Trading and investment facilitation:** Agreements have been made to promote greater co-operations within the areas of trading and investment facilitation to improve the overall business environment. Detailed measures include Customs Clearance Facilitation, Inspection and Quarantine Standardization, Transparency in Laws and Regulations, and greater co-operation and communication with respect to electronic business, trade and Investment promotion, intellectual property and education.

## Foreign investment environment

For more detailed information on CEPA, please visit the website of the Hong Kong Trade and Industry Department: <http://www.tid.gov.hk/english/cepa/index.html>.

## Forms for business establishment in China

The main categories of business for foreign investors (including Hong Kong investors) in the Mainland include the following:

## ▶ Representative office (RO)

RO can engage in non-profit generating activities that are related to the business of its foreign parent enterprise and business-related liaison activities. ROs cannot operate business directly and they do not have legal person status.

To set up a RO in Beijing, application could be made to the relevant administrative authorities. A Business Registration Certificate and a Representative Certificate will be issued after the application has been made. The RO should then proceed with registration procedure.

## ▶ Individual sole proprietorship

One of the preferential treatments under the CEPA states that Hong Kong permanent people with Chinese nationality may, in line with relevant laws, regulations or administrative rules of the Mainland, establish sole proprietorship in any provinces, municipalities, or autonomous regions in the Mainland without being subject to foreign investment approval process. There is no limit on the number of employees, or the size of its business space. The permissible business scope of sole proprietorship of Hong Kong people covers retail, restaurants, computer services, advertising, clinic, economic, trade and management consulting services, etc.

For more information, please refer to the website of the Beijing Administration for Industry and Commerce (BAIC) (Chinese Version Only): <http://www.baic.gov.cn/>.

## Forms for business establishment in China

## ► Foreign invested enterprises (FIE)

There are mainly four types of foreign invested enterprises in mainland:

- Sino-foreign equity joint-venture (EJV)
- Sino-foreign cooperation joint venture (CJV)
- Wholly foreign-owned enterprise (WFOE)
- Foreign-invested partnership

## Pre-approval for setting up foreign-invested companies

Foreign investment projects are subject to pre-approval requirements in the Mainland. To streamline the pre-approval process, the Ministry of Commerce (MOC) delegates most approval authority of foreign investments to the commerce departments of local governments. According to the Notice of MOC Delegating Approval Authority over Foreign Investment to Local Counterparts (Shangzifā [2010] No. 209), the delegation of the approval authority on foreign investment is set out below:

Conditions for delegating approving authority	Approval authority
1.Foreign investment in Encouraged Industries with total investment below USD 300 million	Commerce department of local governments
2.Foreign investment in Restricted Industries with total investment below USD 50 million	
3.Foreign investment companies with registered capital below USD 300 million	
4.Establishment and alteration of foreign investment enterprise in service sector (excluding those that require approval from MOC as stipulated by relevant laws and regulations).	
5.Other foreign investments that do not belong to the above categories.	MOC

## Pre-approval for setting up foreign-invested companies

The Foreign Investment Industrial Guidance Catalogue (hereinafter referred to as "Catalogue") issued by the National Development and Reform Commission (NDRC) and MOC is an important document that classified foreign investment projects into three categories: encouraged industries; restricted industries and prohibited industries. Foreign investment industries that are not listed in the above three categories may be treated as permitted industries. The Catalogue also imposes specific conditions on foreign investments in certain industries. For more information about the Catalogue, please refer to the website of the State Council: <http://english.gov.cn/>.

## ► Things to note when signing contracts with mainland investment partners

When entering into joint venture contracts with Mainland investment partners, investors should pay due attention to whether the Mainland partner has valid legal entity; whether it has valid business registration and has carried out annual inspection; and the partner's registered capital and financial strength, etc.

In addition, in line with Law of Sino-Foreign Equity Joint Ventures and Law of Sino-Foreign Cooperative Joint Ventures, investors should also take note of issues such as the rights and obligations of each investing parties, the organization structure of the joint venture, business scope, period of operation, appointment of company management, profit distribution, distribution of assets after termination and liquidation of the joint venture, etc.

BAIC provides samples of joint venture contracts and Articles of Association for reference by foreign investors. For more information, please visit BAIC's website (Chinese Version Only): <http://www.baic.gov.cn/>.

## ► Setting up FIE: general approval process

Generally, after obtaining pre-approvals from the relevant commerce departments, FIEs could then apply for business registration with local administrative authority for industry and commerce. Subsequently, FIEs could arrange for injection of registered capital, the engraving of company seals with public



## Pre-approval for setting up foreign-invested companies

security bureaus, the opening of bank account and perform relevant registrations with relevant government authorities, including tax bureau, foreign exchange administration authority, bureau of quality and technical supervision, customs, statistical bureau, finance bureau and other related government authorities. Please refer to the websites of relevant government authorities listed below for more detailed information on the approval process of setting up FIEs.

- Beijing Municipal Commission of Commerce: <http://www.bjmbc.gov.cn/en/>
- Beijing Administration for Industry and Commerce (Chinese Version Only): <http://www.baic.gov.cn/>
- Beijing Municipal Administration of Quality and Technology Supervision (Chinese Version Only): <http://www.bjtsb.gov.cn/>
- Beijing Municipal Public Security Bureau: <http://www.bjgaj.gov.cn/eng/index.jsp>
- Beijing Municipal State Taxation Bureau: <http://www.bjsat.gov.cn/bjsat/English/>
- State Administration of Foreign Exchange Beijing Branch (Chinese Version Only): <http://fj.safe.gov.cn>
- Beijing Municipal Finance Bureau (Chinese Version Only): <http://qiyefw.bjcz.gov.cn/>
- Beijing Customs Office (Chinese Version Only): <http://beijing.customs.gov.cn>

For certain industries, foreign investors should apply for required certificates/ licenses from relevant authorities before applying for foreign investment approval with the commerce department.

Please note that the above general introduction of FIE set-up procedure is for reference only, and should not substitute legal or professional advice. For more detailed information and advice on local practice, investors could visit the website of the Beijing Investment Promotion Bureau: <http://www.investbeijing.gov.cn/english/index.do>, or seek advice from qualified law firms or other professional consulting agencies. Normally, professional consulting agencies could provide services on FIE set-up, which may cover the drafting of Articles of Association, submission of application documents for FIE establishment, negotiation with local government authorities, etc.

## Pre-approval for setting up foreign-invested companies

## ► Requirements on registered capital and total investment of FIEs

According to the Company Law of the Mainland which came into effect in January 2006, the amount of the minimum registered capital for a limited liability company is RMB 30,000. However, such threshold could be higher if relevant law or regulations so require.

Total investment of a FIE refers to the total amount of funds needed to run the company, i.e. the total amount of capital for infrastructure construction and working capital that is commensurate with the FIE's production scale. Registered capital of a FIE refers to the total amount of capital registered with the business registration authority for the purpose of establishing the FIE, i.e. the total amount of capital subscribed by foreign investors. Investors are liable for FIE's debts by their capital contribution. To determine the amount of total investment/registered capital of an FIE, the following debt-equity requirement must be followed according to Gongshangqizi [1987] No. 38 issued by State Administration for Industry and Commerce in February 1987:

Total Investment (USD)	Minimum Registered Capital (USD)
Less than 3 million (inclusive)	70% of total investment
Between 3 and 10 million (inclusive)	50% of total investment, or not lower than 2.1 million if the total investment is below 4.2 million
Between 10 and 30 million (inclusive)	40% of total investment, or not lower than 5 million if the total investment is below 12 million
More than 30 million	1/3 of total investment, or not lower than 12 million if the total investment is below 36 million

Despite the above requirements, the commerce authority has the discretion to determine whether or not to approve the establishment of a FIE having regard to the registered capital of the FIE and its operation scale. For specific requirements of debt-equity ratios in Foreign-invested EJV and CJV, investors can seek advice from qualified law firms or professional consulting agencies or communicate with the local in-charge commerce authority.

## Pre-approval for setting up foreign-invested companies

## ► Requirements on leasing operating premises

In leasing operating premises, investors should pay attention to the following issues:

1. Lease contract should be signed by the legal representative of the investor or the authorized person of the investor.
2. It should be stated in the lease that the leased premises will be used for the proposed FIE and the FIE would become the lessee after its establishment.
3. The landlord should provide a valid Property Certificate for the premises being leased. If the FIE operates on premises without a relevant Property Certificate, investors should provide other documents as required by the relevant business registration authority.
4. The scope of use stated in the Property Certificate should generally be "for commercial purpose / usage". If investors lease residential property and use it as operating premises, the change of use should be in line with relevant provisions in law or other related regulation. Residential buildings or the lowest floor of residential building with permitted scope of use for commercial purposes should nonetheless not be used for food and beverage services, entertainment services, internet services, manufacturing of dangerous chemicals and other prohibited operations.

For the specific requirements concerning the operation of premises by FIE, please refer to the website of the BAIC (Chinese Version Only): <http://www.baic.gov.cn/>.

## Hiring employees in Beijing

## ► Labor laws and regulations in China

The PRC Employment Contract Law came into effect on January 1, 2008, and regulates all employment relationships including establishment, execution, revision, dissolution or termination of labor contracts within the Mainland. In 2012, the Standing Committee of the National People's Congress passed revision of the original Labor Contract Law. The revision came into effect on July 1, 2013.

## Hiring employees in Beijing

The Labor Contract Law requires employers to enter into written labor contracts with employees when establishing an employment relationship. In case the employer fails to enter into a written labor contract with the employee within one year after commencement of the employment, an employment contract with indefinite terms would be deemed to have been established with the employee. In such case, the employer should pay the employee double salary on a monthly basis for the one year period since the first month of the employment.

## ► Things to note when hiring Chinese employees

■ Recruitment methods differ between FIEs and ROs. According to the PRC Labor Law which took effect in 1995, FIEs can hire staff from the local workforce based on their operating needs, as well as determine their own organization structures and human resources. Recruiting can be carried out through different channels, such as engaging authorized professional agencies, posting advertisements, etc.

ROs are required to employ staff through authorized labor agencies. A RO must sign a service contract with a labor agency and the labor agency would establish employment relationship with the employees.

■ Hong Kong, Macau and Taiwan people will need a work permit for working in the Mainland. If a company plans to hire persons or accept assignees from Hong Kong, Macau and Taiwan, it shall apply for the "Hong Kong, Macau and Taiwan Expatriates Work Permit" (hereinafter referred to as "Work Permit") for the individuals. Likewise, people from Hong Kong, Macau and Taiwan, who engage in an individual business in the mainland, shall apply for Employment Permits by themselves.

Hong Kong people seeking employment in the Mainland should fulfill the following requirements:

1. Aged between 18 and 60 (an investor that directly participates in business operations or persons with specific technical expertise needed in the Mainland may be aged 60 or above);
2. In good health;

## Hiring employees in Beijing

3. Have valid travel documents (including valid permits for Taiwan and Home Visit Permit of Hong Kong and Macau people issued by competent authorities in the Mainland);
4. Have required qualifications as prescribed by relevant regulations if the person is engaged in any of the prescribed profession; and
5. Meeting other requirements as prescribed by relevant laws and regulations.

- According to the Regulations of Individual Business which came into effect from November 2011, there is no limit to the number of employees that can be hired by a sole proprietor. The sole proprietor should establish employment contract with employees, and should discharge all obligations prescribed under relevant laws and regulations.

## ► Salary and welfare

- **Working hours and Salary:** The employers could determine the remuneration package for their employees. However, salary and wages paid to employees shall not be lower than the minimum wages set by local and provincial governments. The employers could establish employee incentive plans, such as performance bonus and stock options, to attract capable employees. Salary and wages shall be paid on a monthly basis in local currency. Detailed payment date should be agreed upon and documented in the employment contract.

FIEs should follow requirements about the standard working hour prescribed by labor laws in the Mainland. Standard working hours is 8 hours a day and no more than 40 hours a week on average.

The employers should deduct the Individual Income Tax (IIT) before making salary payments to employees, and for filing tax with relevant tax authorities in the following month after salary payment. For more information about IIT, please refer to Chapter 4 Working.

- **Social securities:** The PRC Social Security Law which took effect in

## Hiring employees in Beijing

July 2011 has established a basic social security system, including basic pension, basic medical insurance, work-related injury insurance, unemployment insurance, and maternity insurance, etc. For any local and expatriate employees being employed in the Mainland, employers should be responsible for contributing to social security on their behalf. The employers' social security contribution, together with the employees' personal contribution, makes up the employees' social security benefits. For Hong Kong people, employers should, in theory, make contribution to the social security scheme for them. However, since there is no implementation detail with regard to social security payment for Hong Kong people at the moment, employers could exercise their discretion on whether to enroll their Hong Kong employees in the social security scheme.

According to Administrative Regulations on the Housing Provident Fund promulgated by the State Council, employers and employees are required to contribute to employees' personal Housing Fund account.

The contribution base and rate of social security differs from place to place. The contribution rate and contribution base of Beijing for the year 2013 are set out as the following:

## Hiring employees in Beijing

Items	Contribution Rate		Contribution Base (2013 Beijing)
	Employer	Employee	
Pension	20%	8%	<ul style="list-style-type: none"> <li>■ Contribution base: average monthly wages of the previous year. Base is capped at 3 times of Beijing's average monthly wages of the previous year.</li> <li>■ Lower limit of contribution base for pension and unemployment insurance: 40% of Beijing's average monthly wages of the previous year.</li> <li>■ Lower limit of contribution base for medical insurance, work-related injury insurance and maternity insurance: 60% of Beijing's average monthly wages of the previous year.</li> </ul>
Medical insurance	10%	2% + 3RMB	
Work-related injury insurance	0.2%-3%	NA	
Unemployment insurance	1%	0.2%	
Maternity insurance	0.8%	NA	
Housing Fund	12%	12%	

For more information, please visit the official website of the Beijing Municipal Human Resources and Social Security Bureau (Chinese Version Only): <http://www.bjld.gov.cn/>.

- **Maternity benefit for female employees:** The Special Provisions on Labor Protection for Female Employees was published by the State Council and took effect from April 2012. It stipulated that female employees are entitled to maternity leave of no less than 98 days, including 15 days before the delivery. Maternity expenses incurred during maternity leave and medical expenses for delivery or miscarriage for female employees who have enrolled in maternity insurance shall be covered by the insurance whereas for those without maternity insurance, the employer would then be responsible for such payments / reimbursements.

## Taxation

Foreign investors (including Hong Kong investors) who have set up FIEs or ROs would generally be subject to the following types of China tax: Corporate Income Tax, Withholding Tax, Value Added Tax, Business Tax, Consumption Tax and local surcharges, Stamp Duty, Urban Land Use Tax, Property Tax, Deed Tax, Land Appreciation Tax, Customs Duties, and etc. For enquiry on detailed taxation information, please call the hotline of Beijing State Taxation Bureau and Beijing Local Taxation Bureau: (8610) 12366.

## ► Corporate Income Tax (CIT)

## ■ Overview

Enterprises incorporated in the Mainland (such as FIEs) or foreign enterprises incorporated according to the laws of other jurisdiction but have effective management located in the Mainland should pay CIT in the Mainland on their world-wide income. The applicable CIT rate is 25%. With respect to foreign enterprises that have no permanent establishment or fixed place of business in China; or have permanent establishment or fixed place of business in the Mainland but the income derived from the Mainland is not effectively connected with the permanent establishment or fixed place of business, they would be subject to a Withholding Tax (WHT) on their China-sourced income. The statutory WHT rate is 10%, which could be reduced by applicable tax treaties between the Chinese government and other national governments.

CIT Taxable income is assessed based on an enterprise's accounting profit, but not necessarily equal to its accounting profit. It is the net amount of the annual gross income less non-taxable income and tax-exempt income, and after deducting applicable costs and expenses and offsetting the net operating loss carried over from previous years.

CIT is calculated on an annual basis and within each tax year, taxpayers should perform provisional CIT filings on a monthly or quarterly basis. The tax year of CIT taxpayers is the calendar year (January 1 to December 31). The provisional CIT filing should be performed within 15 days after the end of each month/quarter. Taxpayers should perform annual CIT filings and settle the CIT due/refund within five months from the end of each calendar year.

## Taxation

■ **Gross Income**

The gross income that is subject to CIT include: operating income from sales of goods and provision of services; investment income from transferring property and dividends; passive income including interest income, rental income and royalties; and non-operating income such as donations. Interest income from government bonds, qualified dividend income from another PRC resident enterprise and income of qualified not-for-profit organizations are tax exempted income according to CIT Law.

The following income items are non-taxable incomes:

1. Financial subsidies;
2. Income from administrative undertaking charges that is a part of national fiscal revenue and/or governmental funds;
3. Other non-taxable income set by the State Council.

■ **Deductions**

Reasonable business expenditures incurred that are related to the generation of gross income (including operating costs, expenses, taxes, capital losses and other expenses) are generally deductible when calculating CIT taxable income. Certain expense items have a deduction limit for CIT purposes, such as entertainment expenses, business promotion expenses, charitable donations, employee welfare, commission expenses, and etc.

■ **Loss Recovery**

Net operating losses (NOL) of a tax year can be carried forward for five consecutive years. NOL carry back is not allowed.

■ **Transfer Pricing (TP) Rules**

PRC CIT Law requires that transactions conducted between related parties should adopt the arm's length principle. For related party transactions that do not meet the arm's length principle or necessary requirements, or appears to have the intentions to reduce the enterprise or its affiliates' taxable income; or any transactions/arrangements that do not have a reasonable commercial purpose in order to reduce its taxable income, tax authorities of the Mainland would have the discretion to make special tax adjustments on the transaction by using a reasonable methodology. Regulations on Advanced Pricing Arrangement between tax authorities

## Taxation

and enterprises are also stipulated in the PRC CIT Law.

To report related party transactions, FIEs are required to submit an Annual Related Party Transaction Form with their annual CIT returns before May 31 of the next year.

Enterprises meeting the following criteria are not required to prepare and preserve same-period TP documentation:

1. related party purchase and sales (processing business should use the annual importing declare prices at customs) amount fall below RMB 200 million and other related party transactions (related financing funds are calculated by interests received and paid) are lower than RMB 40 million, excluding related transactions involving cost sharing agreements and advanced pricing arrangement within the year;
2. related transactions that fall within the scope of the advanced pricing arrangement;
3. Foreign shares are lower than 50% and only have related transactions with inland related parties.

## ► Value-added Tax (VAT), Business Tax (BT), Consumption Tax (CT) and local surcharges

■ **VAT and BT**

Income from the sales of tangible goods, provision of services, transfer of intangible assets or real property is subject to PRC VAT or BT. Detailed requirements are listed as follows:

	VAT	BT
Taxpayers	<ul style="list-style-type: none"> <li>■ Enterprises or individuals that have income generated from sales of tangible goods and repair and replacement services within China</li> <li>■ Enterprises or individuals who import goods into China</li> </ul>	<ul style="list-style-type: none"> <li>■ Enterprises or individuals who have income generated from provision of services to Chinese service recipients</li> <li>■ Enterprises or individuals transfers intangible assets or real property within China territory</li> </ul>
Calculation of Tax Payable	<p><b>VAT general taxpayer</b></p> <ul style="list-style-type: none"> <li>■ VAT payable = Output VAT - Input VAT</li> <li>■ Output VAT = Sales income * VAT rate</li> <li>■ Input VAT is the VAT paid on purchasing goods or receiving taxable services.</li> </ul> <p><b>Small-scale Taxpayer</b></p> <ul style="list-style-type: none"> <li>■ VAT payable = Sales income * VAT rate</li> </ul>	<p>BT payable = Taxable income * BT rate</p>
Tax Rate	<p><b>General VAT taxpayer</b> Standard VAT rate is 17%. Certain goods and services enjoy a low VAT rate of 13%.</p> <p><b>Small-scale enterprises</b> applicable VAT rate is 3%</p>	<p>For different taxable scope, BT rates range from 3% to 20%.</p>
Tax Period	<p>1 day, 3 days, 5 days, 10 days, 15 days, 1 month or 1 quarter</p>	<p>5 days, 10 days, 15 days, 1 month or 1 quarter</p>
Tax Reporting	<p>For monthly and quarterly reporting taxpayers shall pay VAT within 15 days after the end of each month; for 1 day, 3 days, 5 days, 10 days, and 15 days reporting, taxpayers shall pay advanced payment within 5 days after the period ends, and settle the due amounts within 15 days in following month</p>	<p>For monthly and quarterly reporting taxpayers shall pay BT within 15 days after the end of each month; for 5 days, 10 days, and 15 days reporting, taxpayers shall pay advanced payment within 5 days after the period ends, and settle the due amounts within 15 days in following month</p>

## ► Pilot VAT reform on transportation and modern service sectors

As part of the reform under the Mainland's 12th Five Year Plan, a pilot VAT reform ("Pilot VAT Reform") was announced in the executive meeting of the State Council in October 2011. From January 2012 onwards, Pilot VAT Reform was introduced in selected locations to expand the scope of VAT to cover industries that were previously subject to BT. Shanghai is the first location selected with pilot sectors covering the transportation sector and 6 sub-sectors under the modern services sector (collectively called "the Pilot industries", including research&development and technical services, IT services, cultural and creative services, logistics auxiliary

services, tangible movable property finance leasing and certification & consultation services).

On August 1, 2012, Pilot VAT Reform was rolled out to eight other cities/provinces, including Beijing. From August 1, 2013, the Pilot VAT Reform would also gradually expand its scope nationwide to cover the radio, film and TV industry.

In the pilot area, the taxpayer engaged in the business of the Pilot industries shall be subject to VAT instead of BT. New VAT rates of 6% and 11% were introduced for some of the Pilot Industries. Regarding calculations of VAT, prevailing VAT policies continue to adopt different methodologies for general VAT payer and small-scale VAT payer. Detailed information on Pilot VAT Reform is listed as the following:

VAT General Taxpayer	VAT Payable = Output VAT - Input VAT	Tangible movable property finance leasing	17%
		Transportation Industry	11%
		R & D and technical services, IT services, cultural and creative services, logistics auxiliary services, certification & consultation services, radio, film & TV production, distribution and broadcasting services	6%
Small-scale Taxpayer	VAT Payable = Sales income * VAT rate	All taxable services	3%

### ■ Consumption Tax (CT)

CT is imposed on top of VAT/BT for the sale of 14 specific kinds of consumer products. According to PRC Tentative Regulations on Consumption Tax(amended in 2008 and came into force since January 1st 2009), the 14 kinds of product subject to CT include: cigarettes, wine and alcohol, cosmetics, gasoline, luxury cars, golf balls and equipment, yachts, luxury watches and etc. CT payable is calculated on the basis of sales amount and/or the sales volume/quantity depending on the product item concerned.

### ■ Local surcharges

City Construction Tax (CCT), Education Surcharge (ES) and Local Education Surcharge (LES) are calculated based on

## Taxation

the actual payment of VAT, BT and CT (hereinafter referred to as "the Three Taxes"), which are filed and paid together. The calculation is based on the actual payment of the Three Taxes multiplied by the tax rates respectively.

There are three levels of CCT rates of Beijing (7%, 5% or 1%) depending on the regions of the taxpayer. ES rate is 3% and LES rate is 2%.

## ► Customs Duties

Consignee of imported goods, consignor of export goods, owner of entry articles are taxpayers of Custom Duties. All goods permitted to be imported into or exported out of and all articles allowed to enter into the Mainland shall be subject to payment of Customs Duties unless otherwise specified by the State Council. The tariff items, tariff heading numbers and tariff rates as proscribed in the Customs Import and Export Tariffs of China and the Import Tariff Rates of the PRC for Entry Articles are formulated by the State Council.

Customs Offices are responsible for the collection of Customs Duties of goods imported into the Mainland and other import taxes (including import VAT and consumption tax). To comply with relevant World Trade Organization (WTO) requirements, tariff rates of imported goods have gradually been reduced since 2002. Customs Duties are computed based on customs value assessed by the Customs Offices or quantity, and are collected by the Customs Offices.

## ► Stamp Duty (SD)

According to the PRC SD Provisional Regulations ("SD Regulations", effective in October 1988), entities or individuals which conclude or receive the dutiable documents prescribed in the SD Regulations in the PRC are subject to SD.

## Taxation

## Table of SD rates

Dutiable documents	Scope	SD Rate
Purchase and Sale contracts	Including contracts on supplies, order on purchase, procurement, purchase and marketing, coordination, regulatory supplies, compensation trade, barter trade	0.03% of the purchase or sales value
Processing contracts	Including contracts on processing with material or design provided, repair and renovation, printing, advertising, surveying and testing	0.05% of income from processing work
Engineering, reconnaissance and design contracts	Including contracts of surveying, prospecting and designing	0.05% of the fee
Construction and Installation contract	Including contracts on building, installation engineering work	0.03% of the fee
Property leasing contracts	Including leasing houses, vessels, aircraft, engine-driven vehicles, machines, tools and other equipment	0.1% of rental value.
Commodity transportation contracts	Including contracts on shipment by civil aviation, railway, ocean shipping, inland shipping, shipment on roads, and through shipment	0.05% of the transportation fee
Storage and custody contracts	Including contracts on warehousing and custody	0.1% of the storage and custody fee
Loan contract	Including contracts on loans between banks and other banking institutions with borrowers (excluding inter-bank financing)	0.005% of loan value
Property Insurance contracts	Including insurance contracts on property, liability, security, credibility	0.1% of insurance premium
Technology contracts	Including contracts on technological development, transfer, consultation and services	0.03% of stated value
Documents of transfer of property rights	Including deeds on transfer of proprietary right over property, copyright, trade mark, patent right, know-how	0.05% of stated value
Business books of account	Account books in production and business operation	0.05% of capital for the book of account recording capital. RMB5 for other accounting books
Documentation of rights and licenses	Including house title deeds, industrial and commercial business licenses, certificates of trademark or patent right registration, certificate of land use right issued by government departments	RMB5 per document

## Taxation

## ► Application for tax treaty relief under the PRC-Hong Kong Tax Arrangement

Since December 2006, The Arrangement between the Government of the People's Republic of China and Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (hereinafter referred to as "PRC-Hong Kong Tax Arrangement") and its first Protocol came into effect. Subsequently, the two parties have agreed and signed the second protocol of PRC-Hong Kong Tax Arrangement in June 2008. According to PRC - Hong Kong Tax Arrangement, to enjoy preferential tax treatment of the arrangement, qualified Hong Kong tax people, who obtained dividends, interest, royalties and/or capital gains from transfer of property from the mainland China, should apply for pre-approval with relevant mainland tax authorities for eligibility of preferential tax arrangements. For the PRC-sourced dividend, interest, royalties and capital gains derived by Hong Kong people but are not eligible for preferential treatment under PRC-Hong Kong Tax Arrangement, it would be subject to WHT at the standard rate of 10%.

	Dividends	Interests	Royalties	Capitals gains
Applicable WHT rates under PRC-Hong Kong Tax Arrangement <sup>(Note)</sup>	5%	7%	7%	0%

*Note: the lower rates would be applicable if the recipient of relevant passive income qualifies necessary requirements, and is entitled to the preferential tax treatments under the PRC-Hong Kong Tax Arrangement*

## ► Apply for Tax Clearance Certificate for foreign currency remittance

FIEs remitting foreign currencies for the following items of trade in services, incomes, current transfers and capital account items to overseas recipients (including Hong Kong recipients) with a single payment greater than USD 30,000 (exclusive) should apply for Tax Clearance Certificate (TCC) with relevant tax authorities.

## Taxation

1. Service income derived from China by overseas service provider;
2. Salary income obtained from China by foreign individuals;
3. China-sourced dividends, gains, interests from direct debts, collateral income and other current transfers;
4. Finance lease rental income, capital gains from transfer of real estate and equity interest derived by oversea institutions or individuals from China.

Banks would require companies to provide TCC and other related documents to verify the information when processing foreign currency remittances.

## Accounting System and Annual Inspection

## ► Accounting System and Accounting Standards

The Ministry of Finance published the New Generally Accepted Accounting Principles (New GAAPs) in 2006, which came into effect on January 1, 2007. Generally, FIEs should prepare its financial statements in accordance with the New GAAPs. According to the general principles of the New GAAPs, relevant regulations from the Accounting Law (Amended in 1999 and came into force in July 2000) and the relevant regulations governing FIEs, the accounting system of FIEs should meet the following requirements:

- Fiscal year shall follow calendar year which is from January 1 to December 31.
- Use RMB as the currency of FIE's accounting books. For enterprises with business income and expenditure denominated in a currency other than RMB, the foreign currency can be used for book-keeping purpose. However, the financial statements should be compiled using RMB as the currency.
- Enterprises should record and account for actual economic transactions for accounting purpose; prepare and compile accounting vouchers; prepare accounting books; and prepare financial statements (the balance sheet, income statement, statement of cash flow, footnotes to financial statements and etc).



## Accounting System and Annual Inspection

- Enterprises should recognize, measure and report the transactions on accrual basis.
- Enterprises should set aside a portion of the after-tax profits as Employees' Welfare Fund and Enterprise Development Fund. The reserve should not be less than 10% of FIEs' after-tax profits until the accumulated amount of the reserve attained 50% of the registered capital. The reserve ratio for Employees' Welfare Fund can be determined by the FIE. For Sino-foreign equity joint ventures, reserve ration would be determined by the board of directors.

## ► Statutory audit requirement

FIEs and ROs are subject to statutory annual audit. They should engage Chinese public accountants (including foreign invested CPA firms) to audit their financial statements and issue audited reports.

## ► Annual inspection

The relevant authorities overseeing the business registration of the enterprises would require the enterprises to submit certain documents for their review on an annual basis. Through annual inspection, these supervising authorities can check the registration information/status of the enterprises for compliance.

## ► Foreign exchange control

Currently, the Mainland still imposes foreign exchange control on cross-border money flow. The State Administration of Foreign Exchange (SAFE) and its local counterparts are responsible for verifying the authenticity and legality of foreign exchange transactions executed by enterprises. In addition, certain foreign exchange transactions of FIEs are subject to approval by the local SAFE. According to the current foreign exchange regulations, foreign exchange transactions conducted by FIEs are categorized by SAFE as current account items and capital account items.

## Hong Kong people investing in PRC securities

Hong Kong people can invest directly in A-Shares, B-Shares and listed securities investment funds.

## ► Invest in A-Shares

A-Shares (i.e. RMB ordinary shares) are ordinary shares issued by the Mainland companies. A-Shares are subscribed and traded in RMB.

To facilitate Hong Kong, Macau and Taiwan people who live and work in the Mainland to participate in the A-Share market, the China Securities Depository and Clearing Corporation Limited ("CSDCC") issued the <Amended Circular on the Administrative Measures of CSDCC Security Accounts> (hereinafter referred to as "The Circular") on March 9, 2013. The Circular has come into effect on April 1, 2013, lifting the restriction imposed on Hong Kong, Macau and Taiwan people living and working in the Mainland with respect to the opening of A-Share security account. According to the Circular, Hong Kong people living and working in the Mainland can invest in A-Shares starting from April 1, 2013.

Hong Kong people can open natural person security accounts directly with the securities companies. There are two types of securities accounts: Shanghai securities accounts and Shenzhen securities accounts. Shanghai security accounts are used for trading securities listed on the Shanghai Stock Exchange and other securities recognized by CSDCC, while Shenzhen security accounts are for securities listed in the Shenzhen Stock Exchange and other securities recognized by CSDCC.

When the individuals apply for the opening of securities accounts, they have to complete the <Application form for the registration of natural person security account> at the designated offices of the securities companies and provide valid identification documents (including photocopies). The applicant will be required to prepare a notarized power of attorney and the appointee's identification documents (including photocopies) if the applicant appoints another party to apply on his/her behalf. Hong Kong people should bring their Home Visit Permit, Hong Kong Identity Card and Registration Form of Temporary Residence issued by the local Public Security Bureau (referred to as "Three certificates" herein after) for the opening of A-Share security account and capital account.

## Hong Kong people investing in PRC securities

## ► Invest in B-Shares

B-Shares (i.e. RMB special shares) are traded in PRC stock exchange, with their face value denominated in RMB but subscribed and traded in foreign currency. Hong Kong people can invest in B-Shares in the Mainland. Hong Kong people can open B-Share security account and capital account through securities companies.

## ► Securities Investment Funds

In 2013, the China Securities Regulatory Commission issued <Notice on the opening of securities investment fund accounts for foreigners and people from Hong Kong, Macau and Taiwan working and living in the Mainland>(hereinafter referred to as "The Notice"). According to The Notice, starting from April 2013, foreigners and people from Hong Kong, Macau and Taiwan living and working in the Mainland can open securities investment fund accounts and trading accounts for the subscription, purchase, redemption, trading and setting fixed investment in securities investment fund, subject to compliance with the laws and regulations of the state.

Hong Kong people can apply for securities investment fund accounts and trading accounts through fund management companies or securities companies. When Hong Kong people subscribe for, purchase, redeem and trade securities investment funds, they must present their Three Certificates (both originals and photocopies) and other information as required.

Hong Kong people can start trading securities investment funds after the above accounts are properly opened.

## ► Invest in other securities

After the opening of the A-Share security account, Hong Kong people can directly trade securities listed on the Shanghai Stock Exchange and Shenzhen Stock Exchange, including bonds (government bonds, bonds issued by the local governments and corporate bonds) and warrants. Similar to the trading in A-Shares, trading in the above securities is conducted by means

## Hong Kong people investing in PRC securities

of competitive bidding in the trading system.

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## Business dispute settlement

In case Hong Kong investors are involved in civil and commercial disputes arising from their investments in Mainland, they may settle the disputes through arbitration via an arbitration agreement in advance or file civil lawsuits in the people's courts.

## ► Arbitration

Arbitration is the resolution of disputes outside of the courts, where the parties to a dispute refer it to the arbitration tribunal they choose, by whose decision (known as the "arbitration award") they agree to be bound. To settle future disputes through arbitration, the parties involved should voluntarily enter into an arbitration agreement in advance, in which the parties are free to set forth the arbitration commission, the appointment of arbitrators, the venue and language of the arbitration and the applicable laws. The parties may also design the arbitration proceedings to meet special needs by agreeing on the organization of hearings, submissions of proof, and presentations of arguments and so on. Arbitration offers more flexibility to parties in dispute settlement instead of following the often rigid procedures and timetables of the courts. On the other hand, arbitration is regulated by relevant laws regarding the legality of the arbitration agreements, the formulation of arbitration procedure, and execution of the arbitration awards and so on. If one party fails to execute the

## Hong Kong people investing in PRC securities

arbitration award, the other party may apply to a court for enforcement.

- **Party Autonomy.** To settle future disputes by arbitration, all contractual parties must voluntarily enter into an arbitration agreement. Entering into an arbitration agreement would exclude the option of filing a lawsuit in courts when disputes arise and the only judicial remedy is to settle through arbitration. However, without an effective arbitration agreement, arbitration agencies will not accept arbitration applications.
- **Confidentiality.** Arbitration procedures are not open to the public to protect business confidentiality along with the goodwill/reputation of contractual parties.
- **Multi-locations.** Arbitration committees should be established in the local municipalities, the capital cities of provinces and autonomous regions. The China International Economic and Trade Arbitration Commission (CIETAC) would accept foreign investment disputes related to various industries with offices in most first-tier and second-tier cities of the country. For more information, please visit the CIETAC website: <http://cn.cietac.org/AboutUS/AboutUS5.shtml>.
- **Final and Binding.** Arbitration awards become final and binding on the parties as soon as they are rendered. If any party fails to enforce the arbitration awards, it can no longer file a lawsuit in courts towards the same dispute or apply for review of the arbitration. Parties may apply to courts for enforcement of the arbitration award.

## ► Civil Lawsuits

The People's Courts hear civil lawsuits and make binding and enforceable judgments on civil disputes. The Civil Procedure Law of the People's Republic of China, which took effect in 1991 (second-amendment in 2012), is the basis for the civil lawsuit system.

- **According to Civil Lawsuit Law of the People's Republic of China, economic and commercial cases are subject to the two-tier trial system.** In normal cases, the first trial of the civil lawsuit will be heard by the local court where the

## Hong Kong people investing in PRC securities

alleged violation had occurred. If one party disagrees with the judgment of the first trial, it can appeal for a second trial with the higher level court. The judgment of the second trial will be final. However, the first trial judgment of the Supreme People's Court is also treated as a final judgment.

- **Statute of limitations:** Generally, relevant parties should file lawsuits within two years after damages to civil rights and interests were made known. If a party disagrees with the judgment for the first instance, it has the right to appeal to the immediate superior people's court within 15 days from the date on which the judgment for the first instance was served. If a party disagrees with a ruling made by a local court of first instance, it has the right to file an appeal with the immediate superior people's court within 10 days from the date on which the written ruling was served.

## Intellectual property (IP) protection

Types of intellectual property in the Mainland include trademark, patent, copyright, and business secrets. There are relevant laws and regulations for the protection of IP rights, sanction of IP rights infringement and settlement of IP rights dispute.

## ► Remedies on IP right infringement

When infringement on IP rights occurs, the patent rights' holder or other affected parties may request an administrative remedy from relevant administrative authorities or file lawsuit with a people's court. The main administrative punishments on IP right infringement include: ordering the assailant to stop IP infringement activity and to compensate the IP right holder for any losses incurred and cash fines; in case of severe IP rights violation, the assailant might be subject to criminal punishment.

According to article 21 of the Implementing Measures of the General Administration of Customs Concerning the Regulations on Customs Protections for Intellectual Property Rights of the People's Republic of China (which came into effect from July 2009), when the Custom, in the course of supervising import and

### Intellectual property (IP) protection

export activities, finds that imports or exports involve IP rights filed with China General Administration of Customs (GAC) and that the use of such IP rights by importers, exporters or manufacturers has not been filed with the GAC, local Customs may require the consignee or consignor to make a declaration on the details of IP rights attached to the goods and submit relevant supporting documents within a specified period of time. Where the consignee or consignor fails to make such declaration on the IP rights and submit the relevant evidential documents, or where Customs has reason to believe that the goods may infringe any IP rights filed with the GAC, the local Custom shall suspend the release of the goods and inform the IP right holder in writing.

For more information about applying for a patent, trademark and copyright in the Mainland, please seek professional advice or visit the official websites of relevant government authorities listed below:

1. State Intellectual Property Office of the People's Republic of China: <http://english.sipo.gov.cn/>
2. National Copyright Administration of the People's Republic of China (Chinese Version Only): <http://www.ncac.gov.cn/>
3. Trademark Office of The State Administration for Industry & Commerce of the People's Republic of China: <http://www.saic.gov.cn/sbjEnglish/>
4. Intellectual Property Protection in China: <http://www.chinaipr.gov.cn/>



## 6. Housing



## Housing

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Upon arrival in Beijing, Hong Kong people can choose to stay in hotels or serviced apartments. Hong Kong people may also consider renting or purchasing a residential property.

According to the Law of the People's Republic of China on the Control of Entry and Exit of Foreigners and its implementation rules, Hong Kong people should perform temporary residence registration with the local police station. If Hong Kong people are staying at hotels and serviced apartments, hotels and serviced apartments would generally complete such registration for them.

## Leasing residential properties

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Hong Kong people can rent residential properties in the Mainland through real estate agents or directly with the owner of the property.

The lessee should enter into a property lease contract with the lessor in writing. Contents of the property lease contract are subject to negotiation with the lessor. Contractual parties can refer to the sample of the Beijing Property Lease Contract issued by the Beijing Municipal Administration for Industry and Commerce and Beijing Municipal Commission of Housing and Urban-Rural Development for guidance.

Hong Kong people should avoid contracting with persons who are not the owner of the property. The following should be noted when entering into a property lease contract:

1. Personal information and address of the lessor;
2. Location, area, decoration, facilities of the property; whether the description of the property in the contract is consistent with the reality; reading on water, electricity and gas meter; safety check of gas stove and elevator;
3. Purpose of the lease (self-use or warehousing);
4. Lease period and terms of rental payment (e.g. monthly, quarterly or annually);
5. Amount of rental and associated tax; method of payment (cash or wire transfer);
6. Party responsible for property management fee;
7. Party responsible for property maintenance (undertaken by the lessor or lessee);
8. Conditions on sub-letting;
9. Conditions on change or termination of lease contract;
10. Liability for breach of lease terms;
11. Tax clause and invoicing arrangement; and
12. Specify in the photocopies of personal identification documents that they are "solely for the purpose of entering into property lease contract".

Please refer to the website of the Beijing Municipal Commission of Housing and Urban-Rural Development for further details: <http://www.bjjs.gov.cn>.

Based on the Administrative Measures for the Leasing of Commodity Property (Order of the Ministry of Housing and Urban-rural Development of the People's Republic of China [2010] No.

## Housing

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## Leasing residential properties

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6) and the Notice on the Implementation of Rental Permit System and Strengthening of Leasing Registration by the Beijing Municipal Housing and Land Administration (Jingfangdifangzi [1997] No. 259), the following properties may not be leased out:

1. Properties without proper certificates of ownership;
2. Properties seized by judicial or administrative authorities or properties with restricted property rights;
3. Jointly owned properties without obtaining consent of co-owners;
4. Properties under ownership dispute;
5. Properties which are considered illegal structures;
6. Properties which do not meet the mandatory safety, disaster prevention standards;
7. Mortgaged properties without the mortgagee's consent;
8. Properties which do not meet the stipulations prescribed in regulations issued by public security, environment protection, public health authorities;
9. Properties with altered usage which is in violation of the relevant regulations; and
10. Other properties stipulated by the relevant laws or administrative guidelines.

In addition, according to the Notice regarding the Average Living Area for Leasing Property in Beijing (Jingjianfa [2013] No.13) jointly issued by the Beijing Municipal Commission of Housing and Urban-Rural Development, Beijing Municipal Public Security Bureau and Beijing Municipal Commission of Urban Planning on July 1, 2013, leased properties should meet the construction, fire prevention, security, health safety standards. It is prohibited to sub-divide the internal structure of the property for leasing purpose (including sub-division through letting separate bed space). Kitchens, washrooms, balconies or underground storerooms cannot be rented out for residential purpose. The average living space per person should not be less than 5 square meters.

## Purchasing residential properties

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According to the Opinion on the Investment and Administration of Foreign Investment in the Real Estate Market (Jianzhufang [2006] No. 171), foreign individuals who have worked or studied in Mainland for more than 1 year can purchase residential properties for self use purpose (non self-use purposes is prohibited).

### ► Purchase of newly constructed residential properties

When Hong Kong people purchase residential properties, the following key steps would be involved:

1. Obtain the Residence Status Certificate for Foreigners in the Mainland issued by the Exit-Entry Administration Department of Beijing Municipal Public Security Bureau;
2. Obtain the Approval Notice from National Security Inspection Office of Beijing Foreign Construction Project;
3. Sign property purchase contract; and
4. Settle the purchase consideration.

When purchasing properties, Hong Kong people should pay attention to the following issues:

- Request the property developer and vendors to provide the "Five Permits" and "Two documents". The "Five Permits" includes: (1) Certificate of State-Owned Land Use Right; (2) Planning Permit for the Construction Project; (3) Land-use Permit for the Construction Project; (4) Building Permit for the Construction Project and (5) Permit for the Pre-sale of Commodity Property. "Two documents" refer to the Quality Assurance Certificate for Commodity Property and the Illustration for the Usage of the Commodity Property;
- Check whether the housing subscription contract and property purchase contract follow the sample issued by the Beijing Municipal Administration for Industry and Commerce and Beijing Municipal Commission of Housing and Urban-Rural Development;
- Pay attention to the common area, specification of decoration, the date of handing over the property and application for property ownership certificate;
- Ensure that supporting documents such as building and facilities plans are attached to the property purchase contract affixed with the company seal of the developer;
- Agree upon the arrangement in case of breach of contract;
- Distinguish between "prepayment" and "down payment". "Prepayment" indicates the intention to purchase and if the agreement doesn't materialize, the prepayment is refundable; however "down payment" is an undertaking for agreeing to purchase and even if the purchase does not materialized, the amount cannot be refunded and the party which breaks the contract will bear the liability;
- Ensure that the payment is deposited to the account stated

in the Permit for the Pre-sale of Commodity Property. If the developer requests the buyer to deposit the payment to another account, the buyer should refuse and report to the relevant department of the Beijing Municipal Commission of Housing and Urban-Rural Development;

- Invoice and other documentary proofs for payment should be obtained and maintained;
- Inspect the property carefully before handing over; in case of substantial quality issues, the buyer may request the developer to fix the problem in accordance with the provisions of property maintenance.

### ► Purchase of second-hand properties

If Hong Kong people opt to purchase second-hand residential properties, it is recommended that a professional real estate agent with proper business license be engaged. The purchaser should first obtain a Residence Status Certificate for Foreigners in the Mainland issued by the Exit-Entry Administration Department of the Beijing Municipal Public Security Bureau and the Approval Notice from National Security Inspection Office of Beijing Foreign Construction Project. After inspecting the property, the property purchase contract can be signed and payment can be made, to be completed with the registration of transfer of property ownership title.

In accordance with the Urban Real Estate Administration Law of People's Republic of China (Order of the President of the People's Republic of China [2007] No. 72), the following types of properties cannot be transferred:

1. Property seized by judicial or administrative authorities or properties with restricted property rights;
2. Requisition of land in accordance with the law;
3. Jointly owned properties without obtaining consent of co-owners;
4. Property under ownership dispute;
5. Properties without proper legal ownership certificates;
6. Other circumstances in which an assignment is prohibited under relevant laws or administrative regulations.

The purchaser should also pay attention to the following issues:

1. The purchaser and the seller should sign the property purchase contract with an intermediary or directly with the

seller (The purchase contract of second-hand residential properties of Beijing should also be signed online). Relevant Beijing authority has provided a sample purchase contract which sets out the rights and obligations, arrangements with respect to payment procedure and title transfer, tax payment and breach of contract. The buyer can also seek assistance from qualified lawyer or other professional if necessary.

2. Verify the ownership right of the second hand property and whether the property is mortgaged.
3. Complete relevant procedures for title transfer according to the contract, including but not limited to: signing and filing the contract via the online system, agreeing on the payment method (payment to designated bank accounts or other agreed methods), payment of tax related to transfer of property and registration of title transfer. If a mortgage is required, banks may require the submission of relevant documents (such as proof of income, income and expenses record provided by bank, etc.) and the purchaser may need to go through appropriate procedures as required by the banks.

For further information on the Residence Status Certificate for Foreigners in the Mainland and the Approval Notice from National Security Inspection Office of Beijing Foreign Construction Project, please contact the Exit-Entry Administration Department of Beijing Municipal Public Security Bureau on 8610-84015300 and National Security Inspection Office of Beijing Foreign Construction Project on 8610-58301736-0.

For further information on the registration of second-hand property, please refer to the website of the Beijing Chaoyang District Housing Administration Bureau: <http://fgj.bjchy.gov.cn>.

### ► Financial arrangement

Hong Kong people can apply for a mortgage from both domestic and foreign banks. Please seek advice from banks in relation to the detailed procedures, documents required and applicable interest rates. Commission payable to real estate agent can be borne by both the purchaser and seller, or determined by mutual agreement. Generally, it is not required to engage a lawyer (and thus saving the legal fees) when purchasing property in Beijing, which is different from Hong Kong.

### Foreign exchange regulations related to property purchase:

According to the Notice regarding the Regulation of Foreign Exchange Administration of Real Estate Market (Huifa [2006] No.47) and Notice on Improving and Adjusting the Foreign Exchange Administration of Direct Investment (Huifa [2012] No.59), Hong Kong people requiring to transfer funding to Mainland for home purchase or settle payment via domestic foreign exchange accounts should provide documentary proof and register with the relevant Foreign Exchange Bureau. After completing the required registration, Hong Kong people can go to the bank to settle the payment for property purchase. According to the Individual Foreign Exchange Management Regulations (Order of People's Bank of China [2006] No.3), foreign individuals can remit proceeds derived from sale of property in RMB currency after obtaining approval from the local State Administration of Foreign Exchange. For more information, please refer to the website of the State Administration of Foreign Exchange Beijing Branch:

<http://fj.safe.gov.cn/110000/index.html>.

### ► Obtaining property ownership certificates

After home purchase, Hong Kong people may fail to obtain property ownership rights in the event that developers go bankrupt or intentionally evade their responsibility under the property purchase and sales agreement without any assignees to assume the developers' responsibilities. If this is the case, Hong Kong people may resort to legal means, by collecting relevant evidences and filing civil lawsuit to competent courts to request for confirmation of their ownership rights. Hong Kong people can then apply for property ownership certificates by presenting the judgment to the relevant Land and Resources Bureau and Housing Administration Bureau where the properties are located.

### ► Transfer of property ownership

If Hong Kong people need to transfer their properties to another person, application of property transfer must be made to the relevant local Housing Administration Bureau. Specific documents

### Purchasing residential properties

may be required depending on the types of properties but the key documents generally required are set out below:

1. Donated property: original property ownership certificate, letter for donation and its notarized copy, deed tax payment receipt are required.
2. Inherited property: the procedure will be more complicated and required documents include: original property ownership certificate, Home Visit Permit of Hong Kong and Macau people and ID card of the rightful heir, description of familial relationship in writing (including relationship between the heir and the property owner, name and occupation of the heir, etc.).

### Tax and expenses related to transfer of properties

Hong Kong people are subject to the same types of taxes for the purchase of properties in Beijing as local people. These may involve Deed Tax, housing property registration fee, transaction fees and evaluation fees. Individuals are temporarily exempt from Stamp Duty with respect to property purchase. Likewise, Hong Kong people and local people are also subject to the same taxes with respect to the sales of properties, which may include Business Tax, Individual Income Tax and other expenses. According to the Circular of Ministry of Finance and State Administration of Taxation on Taxation Policy Adjustment concerning Real Estate Transaction (Caishui [2008] No.137), individuals are temporarily exempt from Stamp Duty and Land value-added tax with respect to the sale of properties. Key types of taxes include:

#### ► Deed Tax

Deed tax should be paid by the buyers. The tax rate is generally at 3%-5% of the transacted price. Subject to market conditions, local government may adjust the preferential deed tax policies with respect to the purchase of ordinary housing units by individuals.

### Tax and expenses related to transfer of properties

#### ► Business Tax

- If the property has been held by the individual for not more than five years, the entire amount of sales proceeds received by the individual is subject to Business Tax;
- If the non ordinary property has been held by the individual for more than five years (including five years), the individual is subject to Business Tax at 5% on net basis (i.e. sales price less purchase price);
- If the ordinary property has been held by the individual for more than five years (including five years), the individual is exempted from Business Tax.

#### ► Individual Income Tax

Hong Kong people should be subject to Individual Income Tax at 20% on net basis (i.e. sales consideration less original cost of the property and other reasonable expenses) with respect to sale of property. If the taxpayer cannot provide purchase invoice or calculate the original cost accurately, tax authorities can assess the Individual Income Tax on deemed basis.

If the property has been held by the individual for more than five years and is the only accommodation of the family, then the individual is exempt from Individual Income Tax.

#### ► Other expenses

Other expenses mainly include property registration fees, transaction fees and evaluation fees, etc.

For further information on the preferential deed tax policies and other tax regulations related to the property purchase, please refer to the website of the Beijing Municipal Local Tax Bureau: <http://www.tax861.gov.cn> or call the hotline of Beijing Municipal Local Tax Bureau: 8610-12366.

For further information regarding various standard charges related to property transaction, please visit the websites of the Beijing Municipal Commission of Housing and Urban-Rural Development




## Tax and expenses related to transfer of properties

and Beijing Municipal Commission of Development and Reform:  
<http://www.bjjs.gov.cn>  
<http://www.bjpc.gov.cn/>

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**7. Medical Service** 

## Medical Service

### Private and Public Hospitals

There are a number of private and public hospitals in Beijing, some with dedicated clinics for non-Mainland patients. It is worthy to note that the medical system or service process between the Mainland and Hong Kong are quite different. Thus, Hong Kong people need to consider the medical service provided by the hospitals from your own assessment based on your own medical records and medical needs before visiting the clinics / hospitals.

In addition, hospitals in the Mainland usually do not accept electronic payments, e.g., credit card, Union Pay, etc. Therefore, Hong Kong people should bring sufficient cash or membership card provided by insurance company or medical insurance provider before receiving any medical treatments. You should also confirm whether the medical insurance card is accepted by the clinic / hospital.

It is worthy to note that the reimbursement of medical fees on direct basis under schemes by foreign insurance providers is applicable only to a number of hospitals jointly established by local PRC and foreign investors, and / or international medical department in public hospitals. Most hospitals in the Mainland do not accept settlement via foreign medical insurance as yet, hence Hong Kong people may be required to apply for claims with respect to expenses incurred with their overseas insurance companies.

For more information on public hospitals in Beijing, please visit the website of the Beijing Municipal Health Bureau: <http://english.bjhb.gov.cn/>.

In addition, Hong Kong people can make appointments with most public hospitals in Beijing via on-line or telephone booking. For more information, please visit <http://www.bjguahao.gov.cn/comm/index.html> (Chinese Version Only), or dial relevant hotlines: 8610-114, 116114.

### Contact information of private and public hospitals in Beijing

The information about the private and public hospitals listed below is primarily collected from the websites of various embassies and should be used as reference only. BJO makes no guarantees,

## Medical Service

### Contact information of private and public hospitals in Beijing

expressed or implied, as to the accuracy, completeness, content, and timeliness of the information contained herein, nor will it be liable for any damages which may arise from the use of the information. You are responsible for checking the accuracy, completeness, content, and timeliness of all information, and seek professional advice as necessary. Likewise, information listed below is not intended to be an advertisement or solicitation of business. BJO does not endorse any of the products, services or information referenced therein. For detailed information on medical institutions, please refer to the website of Beijing Municipal Health Bureau: <http://english.bjhb.gov.cn/>.

Name	Address	Telephone	Note	Language
<b>Comprehensive Hospital – Private</b>				
Hong Kong International Medical Clinic, Beijing	9/F Office Tower, Hong Kong Macau Center- Swissotel, #2 Chao Yang Men Bei Da Jie, Beijing, China 100027	8610-65539752	General, appointment needed for dental <a href="http://www.hk-clinic.com/">http://www.hk-clinic.com/</a>	Putonghua, English, Japanese, etc.
International Medical Center - Beijing IMC	#50 Liangmaqiao Road, Beijing Lufthansa Office Building Chaoyang District, Beijing	8610-64651561	General, Chinese Medical Service, Surgery, Dental, etc <a href="http://www.imc-clinics.com/">http://www.imc-clinics.com/</a>	Putonghua, English
Beijing International SOS Clinic	Suite 105, Wing 1, Kunsha Building 16 Xinyuanli, Chaoyang District	8610-64629112	General, Inoculation, Health Screening <a href="http://www.internationalosos.com/cn/">http://www.internationalosos.com/cn/</a>	Putonghua, English
Beijing United Family Healthcare	#2 Jiangtai Lu, Chaoyang District Beijing 100015	8610-59277000	General <a href="http://beijing.ufh.com.cn/zh-cn/">http://beijing.ufh.com.cn/zh-cn/</a>	Putonghua, English, Cantonese
Vista Medical Center	Level 3 Kerry Centre Shopping Mall 1 Guanghua Road, Chaoyang District, Beijing PRC 100020	8610-85296618	General <a href="http://www.vista-china.net/home/index.aspx">http://www.vista-china.net/home/index.aspx</a>	Putonghua, English, Japanese
Beijing Yuyuantang Clinic of Traditional Chinese Medicine	1 <sup>st</sup> Floor, North Building, Longtou Apartment, #8, Nanxinyuan Xilu, Chaoyang District, Beijing	8610-87359959	General <a href="http://gogendo.longtou.net/">http://gogendo.longtou.net/</a>	Putonghua, English, Japanese

## Medical Service

Contact information of private and public hospitals in Beijing

Name	Address	Telephone	Note	Language
<b>Comprehensive Hospital - Private</b>				
Orient Care	#102 No.16 Business Building China Central Place, 89 Jianguo Road, Chaoyang District, Beijing	8610-65981887	General, Obstetrics, TCM <a href="http://www.rent-a-medical.com/">http://www.rent-a-medical.com/</a>	Putonghua, English
Bayley & Jackson Medical Center	#7Ritan East Road, Chaoyang District, Beijing	8610-85629998	General <a href="http://www.bjhealthcare.com/index_cn.html">http://www.bjhealthcare.com/index_cn.html</a>	Putonghua, English
Longtou Clinic	# 8Nanxinyuan West Road, Chaoyang District, Beijing	8610-87359922	General <a href="http://www.longtouclinic.com/">http://www.longtouclinic.com/</a>	Japanese
Beijing 21 <sup>st</sup> Century Hospital	1 <sup>st</sup> , 2 <sup>nd</sup> 21 <sup>st</sup> Century Plaza, No.40 Liangmaqiao Road, Chaoyang District, Beijing	8610-84446168 Or 8610-84446160 / 84446168 / 84446169	General <a href="http://www.21-hospital.com/">http://www.21-hospital.com/</a>	Putonghua, English, Japanese
DeHeng Clinic	9 <sup>th</sup> floor, Xiehemingri Building, No.69 North Dongdan street, Dongcheng District, Beijing	8610-65592933	General <a href="http://www.deheng-china.com/chinese/main.asp">http://www.deheng-china.com/chinese/main.asp</a>	Putonghua, English, Japanese, Korean
Beijing Flower Medical Center	#15, Tuanjiejunanli, Chaoyang District, Beijing	8610-85977336	General <a href="http://flowermedical.cn/?lang=zh">http://flowermedical.cn/?lang=zh</a>	Putonghua, Japanese
Puhua International Hospitals	#54 Wusheng North Road, East Third Ring, Chaoyang District, Beijing	8610-87735522 / 52452585 (24-hr hotline)	General <a href="http://puhua-clinic.com/cn/">http://puhua-clinic.com/cn/</a>	Putonghua, English
OASIS International Hospital	#9 Jiuxianqiao North Road, Chaoyang District, Beijing	8610-59850333	General <a href="http://www.oasishealth.cn/">http://www.oasishealth.cn/</a>	Putonghua, English

## Medical Service

Contact information of private and public hospitals in Beijing

Name	Address	Telephone	Note	Language
<b>Comprehensive Hospital - Public</b>				
Peking Union Medical College Hospital	#1 Shuaifuyuan Wangfujing Dongcheng District, Beijing	8610-69156114	General (except psychiatry and Pediatrics under 7 years old) <a href="http://www.pumch.cn/">http://www.pumch.cn/</a>	Putonghua, the International Department and part of the other departments provide English service
Beijing Friendship hospital	#95, Yongan Road, Xuanwu District	8610-63014411	General <a href="http://www.bfh.com.cn/">http://www.bfh.com.cn/</a>	Putonghua, the International Department and part of the other departments provide English service
Beijing Hospital	1#Dahua Road, Dongdan Avenue, Dongcheng District	8610-85132266	Internal medicine, Surgery, Otolaryngology, Ophthalmology, Dental, Dermatology, Gynecology, Traditional Chinese medical, etc. <a href="http://www.bjh-moh.cn/">http://www.bjh-moh.cn/</a>	Putonghua, the International Department provides English service
China - Japan Friendship Hospital	2 Yinghua Dongjie, Hepingli, Beijing	8610-84205288 Or 8610-84205566	Internal medicine, Surgery, Gynecology, Pediatrics, Otolaryngology, Ophthalmology, Dental, Traditional Chinese medical Internal medicine, Acupuncture, Anaplastic surgery <a href="http://www.zryhy.com.cn/Hospitals/Main">http://www.zryhy.com.cn/Hospitals/Main</a>	Putonghua
Beijing Jishuitan Hospital	#31, Xijiekou East Street, Xicheng District	8610-58516688	General, especially famous for anaplastic surgery <a href="http://www.jst-hosp.com.cn">http://www.jst-hosp.com.cn</a>	The International Department provides Mandarin, English and Japanese service

## Medical Service

Contact information of private and public hospitals in Beijing

Name	Address	Telephone	Note	Language
<b>Comprehensive Hospital – Public</b>				
Beijing Anzhen Hospital	#2 Anzhen Road, Chaoyang District, Beijing	8610-64456637	General <a href="http://www.anzhen.org/">http://www.anzhen.org/</a>	Putonghua
<b>Specialized Hospital – Private</b>				
Beijing New Century International Children's Hospital	#56, Nanlishi Road, Xicheng Distric, Beijing	8610-68025588	Pediatrics <a href="http://www.ncich.com.cn/">http://www.ncich.com.cn/</a>	Putonghua, English
Amcare Women's and Children's Hospital	#9-9, Fangyuan West Road, Chaoyang District	400-10000-16	Gynecology, Obstetrics and Pediatrics <a href="http://www.amcare.com.cn/">http://www.amcare.com.cn/</a>	Putonghua, English
Beijing Aier Intech Eye hospital	1 <sup>st</sup> , 4 <sup>th</sup> , 5 <sup>th</sup> Floor, Panjiayuan Plaza, No.12 Panjiayuan Nanli, Chaoyang District, Beijing	8610-67715558	Ophthalmology <a href="http://www.intecheye.com/">http://www.intecheye.com/</a>	Putonghua, English
ARRAIL DENTAL	Rm 208, Tower A, CITIC Building, No.19 Jianguomenwai Avenue, Chaoyang District, Beijing China	8610-65006473 (Jianguomen Clinic) / 400-880-1900 (Service Hotline)	Dental <a href="http://www.arrail-dental.com/index.html">http://www.arrail-dental.com/index.html</a>	Putonghua, English, Japanese
Keer (China) Dental Centre	Rm 104, Building No.1, Fengdubolin, No 59 Xidawanglu, Chaoyang District, Beijing	8610-57164980	Stomatology <a href="http://www.keerkq.com/">http://www.keerkq.com/</a>	Putonghua, English
Beijing Kanwa Dental	Tower C, Oriental Kenzo, Dongzhimen, Chaoyang District, Beijing	8610-84476108	Dental <a href="http://www.hanhechike.com/">http://www.hanhechike.com/</a>	Putonghua, English
Beijing Hengan Hospital	#27 A Xidawang Road, Chaoyang District, Beijing	8610-87377776	Orthopedics <a href="http://www.henganyiyuan.com/">http://www.henganyiyuan.com/</a>	Putonghua, English
Beijing Jingzhi Stomatology Hospital	#205 Boya International Center, 1 No.1 Lizezhong 1 <sup>st</sup> Road, Chaoyang District, Beijing	8610-82562586	Stomatology	Putonghua

## Medical Service

Contact information of private and public hospitals in Beijing

Name	Address	Telephone	Note	Language
<b>Specialized Hospital – Public</b>				
Capital Institute of Pediatrics	#2, Yabao Road, Chaoyang District, Beijing	8610-85695555 (Main) / 85695756 (Enquiry)	Pediatrics <a href="http://www.shouer.com.cn/web/index.aspx">http://www.shouer.com.cn/web/index.aspx</a>	
Beijing Children's Hospital	#56, Nanlishi Road, Fuxingmenwai, Beijing	8610-59616161	Pediatrics (except dental) <a href="http://www.bch.com.cn/">http://www.bch.com.cn/</a>	Putonghua
Beijing Tongren Hospital	#8, Chongwenmennei Avenue, Dongcheng District	8610-58269911	Ophthalmology, (Obstetrics, etc) <a href="http://www.trhos.com/">http://www.trhos.com/</a>	Putonghua
Peking University School of Stomatology	#22, Zhongguancun Avenue, Haidian District, Beijing	8610-62179977	Dental <a href="http://ss.bjmu.edu.cn/pkuss/">http://ss.bjmu.edu.cn/pkuss/</a>	Putonghua, English
Peking University Sixth Hospital	#22 Zhongguancun South Avenue, Haidian District, Beijing	8610-82801984	Psychiatry <a href="http://www.pkuh6.cn/Hospitals/Main">http://www.pkuh6.cn/Hospitals/Main</a>	Putonghua, English

## Guide on Emergency Aid

## ► Emergency Hotline 120/999

120 and 999 Emergency Hotlines have set up quite a number of Emergency Aid Spots / Stations in the city. While fees are generally charged to services provided, rates may vary. For more information, please refer to the website of the emergency center: [http://www.beijing120.com/index\\_en.asp](http://www.beijing120.com/index_en.asp) or [http://www.beijing999.com.cn/index\\_en.html](http://www.beijing999.com.cn/index_en.html).

## ► Hospital hotlines

In addition to the Emergency Hotlines, most hospitals in Beijing also offer emergency hotline for their patients. Please visit the official websites of the hospitals for more details.

### ► International SOS Center

Beijing International SOS Center operates modern medical and dental clinics and provides medical evacuation and medical escort services, as well as 24-hour emergency hotline (+86-10-6462-9100) to those in need.

### ► BJO

For Hong Kong people who are injured or suffer from illness in the Mainland, you should first seek medical treatments from a nearby hospital. Generally speaking, you should consult a doctor to ensure that the patient is fit for travel before making any arrangements for returning to Hong Kong.

The HKSAR government currently does not provide patient transfer or ambulance booking services. If you, your companions, friends or relatives are injured or are suffering from illness in the Mainland, and require ambulance service upon arrival in Hong Kong, you may call the Immigration Department Hotline at (852) 1868 for enquiries, or seek assistance from duty officers in Hong Kong upon arrival. Under current arrangements, an ambulance will convey the patient to a nearby hospital in Hong Kong for medical treatment after they have entered into Hong Kong territory. For further assistance, please contact the Hong Kong Immigration Department's Assistance to Hong Kong people Unit, which is dedicated to providing services to Hong Kong people abroad, via the 24-hour hotline: (852)1868.



8.Education



## Education

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Children of Hong Kong people may choose to receive pre-school, primary, secondary and tertiary education in the Mainland.

### Pre-school education

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Children of Hong Kong people may choose to attend a local kindergarten or international schools (schools that cater primarily for children of expatriates or non-Chinese people) for pre-school education.

Entrance requirements are set by individual schools and are generally published on their official websites. If Hong Kong people would like to enroll their children in a local kindergarten, they may contact the kindergarten directly. Whether or not the children will be accepted would be subject to the discretion / decision of individual kindergarten. If Hong Kong people opt to send their children to international schools, the application should be made to individual international school in accordance with their requirements. The schools will have sole discretion on whether or not to accept such application.

For more information on international schools approved by the Ministry of Education, or a list published by the Beijing Municipal Commission of Education containing kindergartens located in different districts and counties, please refer to the relevant website of the Ministry of Education (Chinese Version Only) and the Beijing Municipal Commission of Education:

<http://www.jsj.edu.cn/>

<http://english.bjedu.gov.cn/publish/portal1/>

### Primary and secondary education

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Children of Hong Kong people may choose to attend a local primary or secondary school, or an international school. Parents or guardian of Hong Kong students should familiarize themselves with relevant education systems, admission requirements, application period, and other detailed information before enrolling their children.

A written application should be submitted to the Overseas Chinese Affairs Office of the district or county government in the region where the parents or the guardian live in. After obtaining the required government approval, Hong Kong people may then contact the school(s) of their choices, and provide documentation as required by the school(s). Discretion rests with individual school

## Education

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### Primary and secondary education

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to decide whether to admit Hong Kong students based on local regulations on the size of the classes and the circumstances of the students. Once admitted, those Hong Kong students could attend schools / classes as non-Beijing resident students on a temporary basis. For more information on the application / admissions into primary or secondary schools in Beijing, please refer to the website of the Overseas Chinese Affairs Office of the People's Government of Beijing Municipality (Chinese Version Only): <http://www.bjqb.gov.cn.>

If Hong Kong people choose to send their children to international schools, the application shall be filed directly with the schools in accordance with their requirements. The schools will have the sole discretion on whether or not to accept the applicants. In the event where Hong Kong students are being transferred to these international schools during the school term, they must present their transcripts and participate in entrance examinations organized by the schools. After admission, the relevant schools should report their students' information to the Beijing Municipal Commission of Education for record.

For more information on international schools approved by the Ministry of Education, or a list published by the Beijing Municipal Commission of Education containing kindergartens located in different districts and counties, please refer to the websites of the Ministry of Education (Chinese Version Only) and the Beijing Municipal Commission of Education:

<http://www.jsj.edu.cn/>

<http://english.bjedu.gov.cn/publish/portal1/>

### Tertiary education

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#### ► Entrance exam

Hong Kong people who wish to apply for colleges in the Mainland can sit for an entrance examination organised by the colleges and universities that accept overseas Chinese, Hong Kong, Macau and Taiwan students. Some of the main admission requirements are as follows:

## Education

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### Tertiary education

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1. Students must have completed the sixth grade course of a registered Hong Kong secondary school or the third grade course of a Mainland high school or above. Students who are currently taking part in the abovementioned courses must provide supporting documents certified by the relevant schools;
2. Students must meet specific physical requirements by certain universities or courses (if applicable); and
3. For Hong Kong students: Hong Kong Permanent Resident Identity Card and Home Visit Permit or Non-Permanent Resident Identity Card and Home Visit Permit of Hong Kong and Macau People.

As for the examination content and requirement, please refer to the Syllabus of joint entrance exam held by Mainland colleges and universities to recruit overseas Chinese, Hong Kong, Macau and Taiwan students formulated by the Ministry of Education.

For more information, please refer to the websites of the Hong Kong Examinations and Assessment Authority or Mainland college enrollment information for Hong Kong, Macau and Taiwan students (Chinese Version Only):

<http://www.hkeaa.edu.hk/en/IPE/jee/index.htm#8>

<http://www.gatzs.com.cn>

### ► Exempt from Admission Exam

In addition, according to the notice issued by the Ministry of Education with respect to Fine-tuning Work of Enrollment Hong Kong students without sitting for the entrance examinations in Colleges of the Mainland during the year of 2012 (Jiao Gang Ao Tai Han [2011] No. 72), from 2012 onwards, a number of Beijing universities and institutions, such as Peking University, may recruit Hong Kong students who meet certain requirements / qualifications without the need to sit for the entrance exams. Hong Kong students who have sat for the Hong Kong Diploma of Secondary Education Examination and Hong Kong Advanced Level Examination can apply for open enrollment in Mainland universities. The admission requirements may vary and prospective students can refer to enrollment brochures of individual universities or post-secondary institutions.

## Education

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### Tertiary education

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For more detailed information, please refer to the official websites of the Education Bureau of the Government of the Hong Kong Special Administrative Region and Beijing Municipal Commission of Education:

<http://www.edb.gov.hk/en/>

<http://english.bjedu.gov.cn/publish/portal1/>

### List of major international schools and contact information

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The information of the international schools approved by the Ministry of Education is gathered from the websites of major embassies and the Beijing Municipal Commission of Education and is for reference only. BJO makes no guarantees, expressed or implied, as to the accuracy, completeness, content, and timeliness of the information contained herein, nor will it be liable for any damages which may arise from the use of the information. You are responsible for checking the accuracy, completeness, content, and timeliness of all information, and seek professional advice as necessary. Likewise, information listed below is not intended to be an advertisement or solicitation of business. BJO does not endorse any of the products, services or information referenced therein. For more information, please refer to the website of Beijing Municipal Commission of Education: <http://english.bjedu.gov.cn/publish/portal1/>.

## Education

## List of major international schools and contact information

Name	Address	Contact Information	Website
The British School of Beijing	No. 9, Anhua Street, Shunyi District, Beijing	Telephone: 8610-80473588 Fax:8610-80473598	<a href="http://www.britishschool.org.cn">http://www.britishschool.org.cn</a>
Dulwich College Beijing	Xiangjiang Garden, No.1, Xiangjiang North Road, Jingshun Road	Telephone: 8610-64549000	<a href="http://www.dulwich-beijing.cn">http://www.dulwich-beijing.cn</a>
Harrow International School	Unit 287, Hegezhuang Village, Cuigezhuang Township, Chaoyang District, Beijing	Telephone: 8610-64448900-625	<a href="http://www.harrowbeijing.cn">http://www.harrowbeijing.cn</a>
Beijing Rego British School	No.15, Liyuan Street, Tianzhu County, Shunyi District	Telephone: 8610-84167718	<a href="http://www.regoschool.com/BJ/EN/index.htm">http://www.regoschool.com/BJ/EN/index.htm</a>
International Montessori School of Beijing	Building 8, No.2, Xiangjiang North road, Changyang District	Telephone: 8610-64328228	<a href="http://www.msb.edu.cn">http://www.msb.edu.cn</a>
Western Academy of Beijing (WAB)	No.10, Laiguangying East Road, Chaoyang District	Telephone: 8610-59865588	<a href="http://www.wab.edu">http://www.wab.edu</a>
International School of Beijing-Shunyi	No.10, Anhua street, Shunyi District, Beijing	Telephone: 8610-81492345	<a href="http://www.isb.bj.edu.cn">http://www.isb.bj.edu.cn</a>
Eton International School	#10 Dongfeng South Road (East Section), Chaoyang District, Beijing	Telephone: 8610-56812666	<a href="http://www.etonkids.com/">http://www.etonkids.com/</a>
3e International School	No.18, Side Park, JIangtai West Road, Chaoyang District	Telephone: 8610-64373344-110	<a href="http://www.3einternationalschool.org/">http://www.3einternationalschool.org/</a>
Canadian International School of Beijing	No.38, Liangmaqiao Road, Chaoyang District, Beijing	Telephone: 8610-64657788-2	<a href="http://www.cisb.com.cn/">http://www.cisb.com.cn/</a>
Australian International School of Beijing	No.7, Zizhuang Road, Chaoyang District	Telephone: 8610-84390878	<a href="http://www.aisb.com.cn">http://www.aisb.com.cn</a>

## Education

## List of major international schools and contact information

Name	Address	Contact Information	Website
French International School of Beijing	No.13, Sanlitun Dongsu Street, Beijing	Telephone: 8610-65323498	<a href="http://www.ifip.net.cn">http://www.ifip.net.cn</a>
Beijing BISS International School	Building 17, No.4, Anzhen Xili, Chaoyang District, Beijing	Telephone: 8610-64433151-215/216/253 Email: admissions@biss.com.cn	<a href="http://www.biss.com.cn/">http://www.biss.com.cn/</a>
Korea International School of Beijing	No. 37, Wangjing North Road, Chaoyang District, Beijing	Telephone: 8610-51348588	<a href="http://kisb.net/">http://kisb.net/</a>
Yew Chung International School of Beijing (YCIS)	East Gate of Pioneers Park, No.5, Houbal-izhuang, Chaoyang District	Telephone: 8610-85833731 - 1 or 4	<a href="http://www.ycis-bj.com/">http://www.ycis-bj.com/</a>
International Children's House	Unit 114, Luffhansa Center, No. 60, Liangmaqiao Road, Chaoyang District	Telephone: 8610-64651305, 8610-64653388 - 4477	NA

## Mutual recognition of academic degrees in higher education

Hong Kong and the Mainland have reached an agreement on mutual recognition of higher education credentials and signed a Memorandum of Understanding between the Mainland and Hong Kong on Mutual Recognition of Academic Degrees in Higher Education (hereinafter referred to as "Memorandum") on July 11, 2004.

According to the Memorandum, Hong Kong and the Mainland would determine a list of accredited colleges and universities and regularly update the list. Diplomas, including a bachelor's or higher degree certificates awarded by accredited colleges and universities of one party will be recognized by the other. A summary of the main points made in the Memorandum:

1. Students who have received a bachelor's degree from accredited mainland colleges and universities may apply to study in higher education institutions of Hong Kong for a graduate degree or vocational training.
2. Students who have received a graduate degree from accredited mainland colleges and universities may apply to



### Mutual recognition of academic degrees in higher education

- study in higher education institution of Hong Kong for a PhD.
3. Students who have received a bachelor's degree with good grades from accredited Mainland colleges and universities and have successfully completed high-quality papers or research work may apply to study in higher education institution of Hong Kong for a PhD.
  4. Students who have received a bachelor's degree from accredited Hong Kong colleges and universities may apply to study in institutions of higher education in the Mainland for a graduate degree or vocational training.
  5. Students who have received a graduate degree from accredited Hong Kong colleges and universities may apply to study in institutions of higher education in the Mainland for a PhD.
  6. Students who have received a bachelor's degree with good grades from accredited Hong Kong colleges and universities and successfully completed high-quality papers or research work may apply to study in institutions of higher education in the Mainland for a PhD.
  7. Both sides recognize and respect the autonomy or discretion of colleges and universities to recruit students according to their rules and procedures.

For more detailed information of the Memorandum, please refer to the website of the Ministry of Education:  
<http://www.moe.gov.cn/>.



## 9. Marriage and Giving Birth

**Marriage registration**


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If a couple intends to get married in the Mainland, they should perform marriage registration according to the relevant provisions in the Mainland with the civil affairs departments of the provincial, municipal or the autonomous region governments or agencies designated by the civil affairs department. Please visit the website of the Beijing Municipal Bureau of Civil Affairs (<http://www.bjmcj.gov.cn>) for further information with respect to the procedures for marriage registration in Beijing. Please contact relevant departments or agencies at the respective locations regarding the process and requirements for marriage registrations in other provinces, municipalities and autonomous regions.

In Beijing, marriage-related registrations (both marriage and divorce) are generally handled by the Marriage Registration Office of the Beijing Municipal Bureau of Civil Affairs, with contact information as follows:

**Marriage Registration Office of the Beijing Municipal Bureau of Civil Affairs**

**Address:** No.20 Workers' Stadium East Road, Chaoyang District, Beijing

**Telephone:** (86 10) 96156  
(86 10) 65866660/ 65395015/65862999

**Office hours:** 9:30 am to 12:00 pm and 14:00 pm to 17:30 pm  
(Monday to Saturday except for Mainland public holidays)

**► Requirements for marriage registration in Beijing**

1. Either one of the marrying parties should have his/her household registration ("hukou") in Beijing;
2. The marrying parties intend to get married on their own accord and apply in person with the marriage registration office;
3. The man has attained the age of 22 and the woman 20;
4. The marrying parties do not have spouses at the time of marriage;
5. The marrying parties do not suffer from any diseases which are considered to render the person unfit for marriage; are not lineal relatives by blood, or collateral relatives by blood up to the third degree of kinship.

**Marriage registration**


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**► Documents required for marriage registration in Mainland and application for a certificate of absence of marriage record in Hong Kong**

The marrying party who is a resident in Beijing should provide his/her household register and resident identity card. The marrying party who is a resident in Hong Kong should provide his/her Home Visit Permit and Hong Kong Identity Card. In addition, the Hong Kong resident should provide a certificate of absence of marriage record issued by the Marriage Registry in Hong Kong and a statement of declaration stating that he/she is not a lineal relative by blood, or collateral relative by blood up to the third degree of kinship. The above statement of declaration should be notarized by a notary public in Hong Kong approved by the Ministry of Justice PRC (valid for six months since issuance). Three tow-inch (5cm x 3.8cm) color photos of the couple are required.

To apply for a certificate of absence of marriage record, the Hong Kong resident is required to complete an application form and pay a fee for the search of marriage record. If the search result shows that the Hong Kong resident has no marriage record in Hong Kong, the Hong Kong resident will be issued a certificate of absence of marriage record upon the settlement of the relevant fee. The Hong Kong resident can submit the application in person, through an authorized representative or by post. Please visit the website below for further information:<http://www.gov.hk/en/people/immigration/bdmreg/marriage/applyabsence.htm>.

**► Filing for divorce**

For a Hong Kong resident and a Mainland resident who perform marriage registration in Beijing, if both parties intend to seek a divorce voluntarily, they should go to the Marriage Registration Office of the Beijing Municipal Bureau of Civil Affairs to file for a divorce. If one marrying party requests a divorce unilaterally, the former party may seek mediation from relevant departments in the Mainland or directly file a divorce suit with the court.

1. Conditions for filing for divorce with the Marriage Registration

**Marriage registration**


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- Office of the Beijing Municipal Bureau of Civil Affairs including:
- One of the parties seeking divorce has household registration (“hukou”) in Beijing;
  - The couple seeking divorce registration should both be present at the Marriage Registration Office to apply for divorce registration;
  - Both parties are capable of carrying out their civil rights (no history of mental illness and mental disability, etc);
  - Both parties intend to seek divorce voluntarily and have agreed on the arrangements for the custody of their children, disposition of property and debt;
  - Marriage registration was filed with a Marriage Registration Office in Mainland or the Chinese embassies in foreign countries.
2. Documents required for divorce registration
- The household register and resident identity card to be provided by the party who is a Beijing resident;
  - Home Visit Permit and Hong Kong Identity Card to be provided by the party who is a Hong Kong resident;
  - Marriage certificate issued by the Marriage Registration Office of the Beijing Municipal Bureau of Civil Affairs or Chinese embassies in foreign countries;
  - Three copies of divorce agreement which stipulate the complete willingness of the parties to file a divorce and agreements on the arrangements with respect to custody of children and disposition of property and debt (both parties are required to sign the agreement in front of the divorce registration officer);
  - Each party should provide two recent two-inch photos.
3. The Marriage Registration Office of the Beijing Municipal Bureau of Civil Affairs will not process the divorce application under any of the following circumstances. Instead, the parties can file for divorce with the court.
- Marriage registration was filed outside of Mainland or the Chinese embassies in foreign countries;
  - Divorce petition by the couple who are both foreigners, Hong Kong, Macau, Taiwan people, overseas Chinese or Chinese abroad;
  - Both parties have obtained residency or permanent residency status in Hong Kong, Macau, Taiwan, or other countries after their completion of the marriage registration in Mainland;
  - The name and identification information of the applicant are inconsistent with the corresponding information provided at the time of marriage registration and no explanation of such

**Marriage registration**


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- inconsistency has been put forward in writing;
- One of the parties is unable to express his/her true intention in Chinese and no third party is present to provide translation.

**Giving birth**


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**► Born in Hong Kong**

If your child is born in Hong Kong, please register the birth of your baby within 42 days of birth. All parents applying for birth registration of their newborn babies should make prior appointment booking through the Internet or by telephone. Birth registration is free of charge within 42 days of birth. Parents can apply for birth registration through the appointment services after the newborn baby's birth return has been electronically transmitted from the hospital to the births registry.

The following website outlines the procedures for registering your child's birth and addition/alteration of your child's name as well as how to search for birth records or get a certified copy of them:  
<http://www.gov.hk/en/people/immigration/bdmreg/birth/birthreg/index.htm>.

**► Born in Mainland**

If your child is born in the Mainland, the medical certificate of birth will be issued by the medical institution where the baby was delivered before the baby is discharged.

If your child claims to be a HKSAR permanent resident under paragraph 2(c) of Schedule 1 of the Immigration Ordinance (Cap. 115), you can apply for the Certificate of Entitlement to the Right of Abode in the Hong Kong Special Administrative Region for the child.

The following website provides information on how you can apply for a Certificate of Entitlement in the Mainland:  
<http://www.gov.hk/en/people/immigration/idcard/coe/appinmc.htm>.

## Giving birth

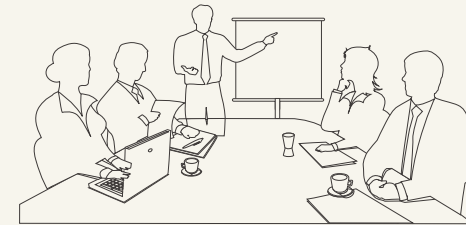
## ► Nationality

The Nationality Law of the People's Republic of China (CNL) has been applied to the HKSAR since 1 July 1997 pursuant to Article 18 of and Annex III to the Basic Law of the HKSAR of the People's Republic of China, and interpreted in accordance with the "Explanations of Some Questions by the Standing Committee of the National People's Congress concerning the implementation of the CNL in the HKSAR".

A "Chinese citizen" is a person of Chinese nationality under the CNL. Hong Kong people who are of Chinese descent and were born in the Chinese territories (including Hong Kong), or persons who satisfy the criteria laid down in the CNL as having Chinese nationality, are Chinese nationals.

Detailed information is available at this website:<http://www.gov.hk/en/people/immigration/chinese/nationality.htm>

Law Firm



10. Legal Service



The Mainland adopts a civil law system, while Hong Kong adopts a common law system. The two legal systems differ on many aspects including legislative base, authority / judicial power of the judges, proceedings arrangements, etc. Hong Kong people should ensure that they have a clear understanding of relevant provisions and observe the laws of the Mainland when visiting or living in the Mainland. In the event of any violation of the laws in the Mainland, the Hong Kong people concerned should bear the corresponding legal responsibilities. Hong Kong people are recommended to consult legal advisers or institutions when encountering legal problems in working, living or doing business in the Mainland.

Information with respect to notary service providers / organizations and legal firms listed below are collected from the websites of the Beijing Notary Association legal rating agencies, the Beijing Municipal Justice Bureau etc., and should be used as reference only. BJO makes no guarantees, expressed or implied, as to the accuracy, completeness, content, and timeliness of the information contained herein, nor will it be liable for any damages which may arise from the use of the information. You are responsible for checking the accuracy, completeness, content, and timeliness of all information, and seek professional advice as necessary. Likewise, information listed below is not intended to be an advertisement or solicitation of business. BJO does not endorse any of the products, services or information referenced therein.

#### Notary service providers / organization in Beijing

According to the provisions in Notarization Law of the People's Republic of China, notary service providers / organizations offer services ranging from notary of contract, division of property, bidding and tendering, auction, marriage status, kindred relationship, adoption relationship, birth, existence, death, identity, experience, education background, academic degree, job title, professional title, illegal and criminal record check, article of association, any matter that may be notarized under laws or administrative regulations, to drafting of notarization-related legal documents for others.

For more information on notary organizations in Beijing, please visit the website of the Beijing Notary Association (Chinese Version Only): <http://www.chinabjnotary.org.cn/index.asp>.

Name	Address	Telephone
Beijing Changan Notary Office	7th floor, Shouchuang Building, No.6, Chaoyangmen North Avenue, Dongcheng District, Beijing (South of Hong Kong Macau Center)	8610-65543888-8088
Beijing Dongfang Notary Office	No.168 Andingmenwai Avenue, Beijing	8610-84217035
Beijing Zhengyang Notary Office	No.23, Shuiduizi east Road, Chaoyang District, Beijing (East gate of Tuanjiehu Chaoyang District gymnasium Chaoyang District legal service hall)	8610-85961236
Beijing Fangyuan Notary Office	1 <sup>st</sup> , 3 <sup>rd</sup> , 5 <sup>th</sup> floor, Beijing INN Plaza, No.5 Dongshuijinghutong, Dongcheng District, Beijing (Southwest of chaoyangmen overpass, East 2 <sup>nd</sup> ring)	8610-85197666
Beijing Zhongxin Notary Office	5 <sup>th</sup> floor, Tietong Building, No.2 Guangningbo Road, Jinrongjie, Xicheng District, Beijing	8610-52601155
Beijing Fangzheng Notary Office	4th floor, Guotou Building, No.7 Fuwaidajie, Xicheng District, Beijing	8610-68096188
Beijing Xinde Notary Office	3 <sup>rd</sup> , 4 <sup>th</sup> floor, Dalongjianshe, No.3 Zhushikou east Road, Dongcheng District, Beijing	8610-67124408 8610-67134886
Beijing Jingcheng Notary Office	No.24, Caiyuanjie, Xicheng District, Beijing	8610-63549243
Beijing Guoxin Notary Office	9 <sup>th</sup> floor, C Tower, Chengjian Building, No.18 Beitaping-zhuang Road, Haidian District, Beijing (East road of Beitapingzhuangqiao North)	8610-82255185
Beijing Haicheng Notary Office	3 <sup>rd</sup> floor, Haojing Building, No.108 Zhichun Road, Haidian District, Beijing (Southeast of Haidian theater)	8610-62106523 8610-62106275
Beijing Qiushi Notary Office	1 <sup>st</sup> floor, Kaiyuanwuye Building, No.24 Zhongguancun South Avenue, Weigongcun, Haidian District, Beijing. (South of dental hospital or opposite side of university of nationalities)	8610-62189143
Beijing Yanjing Notary Office	No.32 Bajiao West Street, Shijingshan District, Beijing	8610-68875084
Beijing Huaxia Notary Office	1 <sup>st</sup> floor, No.46 Zengchanlu Avenue, Mentougou District, Beijing	8610-69843165

**Legal Service**

## Difference between the PRC and Hong Kong legal systems

Name	Address	Telephone
Beijing Hengxin Notary Office	2 <sup>nd</sup> floor, No.94 Gongchen Avenue, Liangxiang, Fangshan District, Beijing	8610-69365827-601
Beijing Jiacheng Notary Office	No.43 Yanshanyingfengjie, Fangshan District, Beijing (4 <sup>th</sup> floor on the opposite side of yingfeng post office)	8610-69344820
Beijing Zhicheng Notary Office	No.17 Xingzhengjie, Daxing District, Beijing	8610-69240442
Beijing Luzhou Notary Office	1 <sup>st</sup> floor, No.5 Zhongcang Road, Tongzhou District, Beijing.	8610-69557977
Beijing Gongming Notary Office	No.20 Jianshe West Street, Pinggu town, Pinggu District, Beijing	8610-69963834
Beijing Longcheng Notary Office	2 <sup>nd</sup> floor Sifa Building, No.18 Guangming South Street, Shunyi District, Beijing. (Easof dongfeng primary school, in the justice bureau of Shunyi District)	8610-69448486
Beijing Guotai Notary Office	No.22 Yingbinzhong Road, Huairou District, Beijing. (Opposite of tian'e restaurant)	8610-69603558
Beijing Yuyang Notary Office	No.12 Ximenwai Avenue, Miyun County, Beijing	8610-69042112
Beijing Lizhao Notary Office	No.146 East ring Road, Changping District, Beijing	8610-69742931
Beijing Xiadu Notary Office	No.17 Dongwai Avenue, Yanqing town, Beijing.(Opposite of construction bank, in the justice bureau of Yanqing County)	8610-69101807

**Legal Service**

## List of legal firms in Beijing

According to the statistics from the Beijing Lawyers Association, currently, there are over 1,000 legal firms in Beijing. Many foreign legal firms have also set up representative offices in Beijing. According to the law in the Mainland, however, lawyers housed by the representative office may only engage in non-China related legal services, and that they should have completed the relevant registrations in the local Justice Bureau at which the representative office is registered. Moreover, the lawyers and supporting staff (e.g., financial and administrative personnel) employed by the representative office are strictly prohibited from providing legal services directly related to the Mainland to client under the name or status of "Chinese legal adviser".

For more information on the list of the legal firms and lawyers, please visit the website of the Beijing Lawyers Association (Chinese Version Only):<http://www.beijinglawyers.org.cn/qtmodel/kgg.htm>.

## List of legal firms

Name	Address
Hankun Law office	9 <sup>th</sup> , 12 <sup>th</sup> floor, Tower C1, Oriental Plaza, No.1 East Chang An Avenue, Beijing Telephone: 8610-85255500 <a href="http://www.hankunlaw.com/jjeshao.asp">http://www.hankunlaw.com/jjeshao.asp</a>
King & Wood Mallesons Law Office	40 <sup>th</sup> Floor, Office Tower A, Beijing Fortune Plaza 7 Dongsanhuan Zhonglu, Chaoyang District Beijing Telephone: 8610-58785588 <a href="http://www.kingandwood.com/">http://www.kingandwood.com/</a>
Junhe Law Office	20 <sup>th</sup> floor, China Resources Building, 8 Jianguomenbei Avenue, Beijing Telephone: 8610-85191300 <a href="http://www.junhe.com/cn/index.asp">http://www.junhe.com/cn/index.asp</a>
Haiwen Law Office	21 <sup>st</sup> floor, Beijing Silver Tower, No.2 Dong San Huan North Road, Chaoyang District, Beijing Telephone: 8610-84415888 <a href="http://www.haiwen-law.com/">http://www.haiwen-law.com/</a>
Commerce & Finance Law Office	6 <sup>th</sup> floor, NCI Tower, A12 Jianguomenwai Avenue, Chaoyang District, Beijing Telephone: 8610-65693399 <a href="http://www.tongshang.com/index_chinese.asp">http://www.tongshang.com/index_chinese.asp</a>
Fangda Law Office	21 <sup>st</sup> floor, China World Tower, No.1, Jianguomenwai Avenue, Beijing Telephone: 8610-57695600 <a href="http://www.fangdalaw.com/">http://www.fangdalaw.com/</a>
Global Law Office	15 <sup>th</sup> floor, Tower 1, China Central Place, No.81, Jianguo Road, Chaoyang District, Beijing Telephone: 8610-65846688 <a href="http://www.globallawoffice.com.cn/">http://www.globallawoffice.com.cn/</a>
Zhonglun Law Office	36 <sup>th</sup> , 37 <sup>th</sup> floor, SK Tower, 6A Jianguomenwai Avenue, Beijing Telephone: 8610-59572288 <a href="http://www.zhonglun.com/cn/index.aspx">http://www.zhonglun.com/cn/index.aspx</a>

## Representative Office of Foreign Legal Firm

Name	Address
Clifford Chance-Beijing Office	33rd floor, China World Office Build1, No.1 Jianguomenwai Avenue, Beijing Telephone: 8610-65352288 <a href="http://www.cliffordchance.com/offices/china.html">http://www.cliffordchance.com/offices/china.html</a>
Allen & Overy-Beijing Office	46 <sup>th</sup> floor, China World Tower, No.1 Jianguomenwai Avenue, Beijing, China Telephone: 8610-65354188 <a href="http://www.allenoverly.com/locations/asia-pacific/china-and-hong-kong/zh-cn/Pages/default.aspx">http://www.allenoverly.com/locations/asia-pacific/china-and-hong-kong/zh-cn/Pages/default.aspx</a>
Linklaters-Beijing Office	Unit 29, 25 <sup>th</sup> floor, China World Office1, No.1 Jianguomenwai Avenue, Beijing Telephone: 8610-65058590 <a href="http://www.linklaters.com/Locations/Pages/ChinaTR.aspx">http://www.linklaters.com/Locations/Pages/ChinaTR.aspx</a>
Baker & McKenzie-Beijing Office	Suite 3401, China World Office 2, China World Trade Centre NO.1, Jianguomenwai Avenue, Beijing Telephone: 8610-65353800 <a href="http://www.bakermckenzie.com/zh-CHS/China/Beijing/">http://www.bakermckenzie.com/zh-CHS/China/Beijing/</a>
Jones Day-Beijing Office	32 <sup>nd</sup> floor, China World Office 1, No.1 Jianguomenwai Avenue, Beijing Telephone: 8610-58661111 <a href="http://www.jonesday.com/zh-CHS/offices_jang/office.aspx?office=20">http://www.jonesday.com/zh-CHS/offices_jang/office.aspx?office=20</a>
O'Melveny & Myers-Beijing Office	37 <sup>th</sup> floor, Yintai Centre, Tower C, NO.2 Jianguomenwai Avenue, Beijing, Telephone: 8610-65634200 <a href="http://www.omm.cn/world/index.htm">http://www.omm.cn/world/index.htm</a>
Hogan Lovells-Beijing Office	31 <sup>st</sup> floor, Tower 3, China Central Place, No.77 Jianguo Road, Chaoyang District, Beijing, Telephone: 8610-65829488 <a href="http://www.hoganlovells.com/zh-CHS/beijing-zh-chs/">http://www.hoganlovells.com/zh-CHS/beijing-zh-chs/</a>
Herbert Smith Freehills-Beijing Office	28 <sup>th</sup> floor, Yintai Centre, Tower C, NO.2 Jianguomenwai Avenue, Beijing, Telephone: 8610-65355000 <a href="http://www.herbertsmithfreehills.com/locations/china/beijing=">http://www.herbertsmithfreehills.com/locations/china/beijing=</a>
Paul Hastings-Beijing Office	19 <sup>th</sup> floor, Yintai Centre, Tower C, NO.2 Jianguomenwai Avenue, Beijing, Telephone: 8610-85675300 <a href="http://www.paulhastings.com/offices/overview/?id=7824">http://www.paulhastings.com/offices/overview/?id=7824</a>
Baker Botts-Beijing Office	702 Beijing International Club Office Tower21, Jianguomenwai Avenue, Chaoyang District, Beijing Telephone: 8610-85327900 <a href="http://www.bakerbotts.com/beijing/">http://www.bakerbotts.com/beijing/</a>

Name	Address
Beijing Great Wall Judicial Identification Office	Suite1205, No.1 Baiyunshidai Building, 5A Lianhuachi east road, Xicheng District, Beijing Telephone: 8610-63452375,63452675
Evidence Judicial Identification Office of Chaoyang Hospital	No.8 Gongti South Road, Chaoyang District, Beijing Telephone: 8610-85231614,85231624,85231375
Beijing Huadafangrui Judicial Evidence Identification Center	No.28 Yuhua Road, Zone B, Airport industrial zone, Shunyi District, Beijing Telephone: 8610-80481722
Beijing Huaxia Evidence Identification Center	9 <sup>th</sup> floor, Beike Building, No.27 West 3 <sup>rd</sup> Ring North Road, Haidian District, Beijing. Telephone: 8610-68428899
Beijing Jingantuopuwenshu Judicial Identification Center	No.8 North fengwo Road, Haidian District, Beijing (Suite 12 B, Tower A, Zhongya building) Telephone: 8610-63269990,63466632
Beijing Minsheng Evidence Judicial Identification Center	1 <sup>st</sup> floor, No1 Baizhifang East Road 31, Xicheng District, Beijing Telephone: 8610-63578368,63518160
Judicial Identification of Science and Technology research center of National Population and Family Planning Commission	No.12 Dahuisi Road, Haidian District, Beijing Telephone: 8610-62179076
Beijing Shengtang Judicial Identification Office	No.6 Yongding Road, East street, Haidian District, Beijing Telephone: 8610-68236290,68237108

### Disclaimer

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You are responsible for checking the accuracy, completeness, content, and timeliness of all information. The information and analysis provided in the booklet may not apply to your particular case or circumstances. As such, you should seek professional advice prior to making decisions.

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**Assistance that can be rendered by the Mainland Offices  
of the HKSAR Government to Hong Kong residents in the Mainland**

***Requests for assistance relating to immigration and personal safety matters***

1. Loss of travel documents: upon verification of the identity of the Hong Kong residents who have lost their travel documents in the Mainland, the Beijing Office (BJO) may issue Entry Permits to the Hong Kong residents concerned, or make arrangements, as appropriate, for their expeditious return to Hong Kong.
2. Accidents, injuries or sickness: Immigration Divisions of the relevant Mainland Offices<sup>1</sup> will provide all practical assistance, including:
  - (a) notifying as soon as possible relatives of the parties concerned who are in Hong Kong;
  - (b) processing the replacement of loss documents and assisting the Hong Kong residents concerned and/or their relatives in applying for Entry and Exit Permit;
  - (c) contacting relatives/travel agencies to arrange for the expeditious return of the injured persons to Hong Kong for treatment;
  - (d) arranging for the reception of the injured persons in Hong Kong;
  - (e) if medical treatment is required in the Mainland, providing under practicable circumstances contact information on sourcing medical services for reference; and
  - (f) assisting relatives of the deceased in completing the procedures for transporting the corpses back to Hong Kong and applying for death notarial certificates.
3. Loss of money: the relevant Immigration Divisions will first contact the assistance seekers' family members to assist in arranging for remittance from Hong Kong in meeting the needs of the assistance seekers. If assistance could not be sought immediately from the family members, the Immigration Divisions concerned could temporarily advance a suitable amount of money to the assistance seekers where appropriate for maintaining their minimal needs and paying the transportation expenses for returning to Hong Kong, on conditions that the assistance seekers undertake to repay the advanced sum in full and to return to Hong Kong expeditiously.
4. Arrest or detention: the Immigration Divisions concerned will provide practical assistance in the light of circumstances of the cases and requests from the assistance seekers. Upon request from the assistance seekers or their families,

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<sup>1</sup> At present, Immigration Divisions are set up in BJO, Guangdong ETO and Chengdu ETO.

the Immigration Divisions concerned will convey their appeals to the relevant Mainland authorities and check the progress of the cases. In addition, through the notification mechanism established between the HKSAR Government and the Mainland, the Hong Kong Police will inform the detainees' families of the arrest or detention as soon as possible, to facilitate their early consideration on seeking assistance from legal professionals of the Mainland or the HKSAR Government. To enhance Hong Kong residents' understanding of the legal system in the Mainland, the Security Bureau and the BJO have respectively published two booklets, namely "A Brief Introduction to Mainland Criminal Proceedings" and "General Information on the Mainland Criminal Laws and Regulations Relating to Persons Being Arrested or Under Detention", to provide information on Mainland laws and regulations relating to some common concerns in this connection.

### *Other requests for assistance*

5. Referral services: for requests other than those relating to loss of money or travel documents, detention or accidents, if complaint against agencies in the Mainland is involved, the Mainland Offices will, under normal circumstances, assist in referring the cases to Mainland authorities concerned for following up at the request of the assistance seekers, except for cases which have entered into legal proceedings. Under the principle of "One Country, Two Systems", the relevant cases should be handled by the relevant Mainland authorities in accordance with laws and procedures of the Mainland. Apart from making referrals, the Mainland Offices will also follow up cases in the light of their nature and past experience gained in handling similar cases. This may entail the arrangement of meetings between assistance seekers and relevant authorities under practicable circumstances.
6. Request for assistance regarding legal advice: the Mainland Offices will provide information on the contact details of law societies in the concerned provinces/municipalities, as provided by the All China Lawyers Association, to the family members concerned so that they may seek appropriate legal representation. In addition, the Guangdong ETO has commissioned a Hong Kong organisation to provide free legal advisory service by arranging professional Mainland legal practitioners as advisors to take shifts in the three counseling centres of the organisation in Guangzhou, Shenzhen and Dongguan to answer questions of Hong Kong enterprises and residents on Mainland-related legal matters through interviews or telephone.

**Annex 3****Number of requests for assistance by Hong Kong residents  
received by the Mainland Offices of the HKSAR Government  
in the past three years**

Category		Number of Requests Received		
		2011	2012	2013 <sup>Note</sup>
<b>Request for assistance relating to immigration and personal safety matters</b>				
1.	loss of travel documents or money	70	78	66
2.	persons involved in accidents, injuries or other incidents in the Mainland	431	284	255
	<b><i>Sub-total:</i></b>	501	362	321
<b>Other cases (including complaints and other assistance cases)</b>				
3.	business and trade disputes	19	20	18
4.	complaints relating to real estate in the Mainland	33	20	25
5.	complaints against administrative, law enforcement and judicial agencies in the Mainland	119	142	59
6.	others	25	25	25
	<b><i>Sub-total:</i></b>	196	207	127
	<b>Grand total:</b>	<b>697</b>	<b>569</b>	<b>448</b>

Note: Figures as at 30 November 2013.